

**STATE BOARD  
of  
ACCOUNTANCY**

**STATE OF FLORIDA**



**ANNUAL REGISTER**  
**June 30, 1957**

657  
F6

1957

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# STATE BOARD of ACCOUNTANCY STATE OF FLORIDA

R. WARNER RING, C.P.A.  
*Chairman*

1202 DUPONT BUILDING  
MIAMI, FLORIDA

GEORGE W. DANDELAKE, C.P.A.  
*Secretary*

SUITE 7, 1628 SAN MARCO BOULEVARD  
JACKSONVILLE, FLORIDA

JAMES D. A. HOLLEY, C.P.A.  
WASHINGTON SQUARE BUILDING  
TALLAHASSEE, FLORIDA

ROBERT M. MORGAN, C.P.A.  
25 WEST FLAGLER STREET  
MIAMI, FLORIDA

H. M. TURNBURKE, C.P.A.  
1173 N. E. CLEVELAND STREET  
CLEARWATER, FLORIDA

---

ADDRESS ALL COMMUNICATIONS TO:

CLIFFORD C. BEASLEY  
*Executive Secretary*  
Box 2846  
GAINESVILLE, FLORIDA

657  
F6  
1956/57

**MEMBERSHIP**  
**FLORIDA STATE BOARD OF ACCOUNTANCY**  
**1905 - 1957**

MEMBER	DATE OF COMMISSION	TERM
*EDGAR I. MATTHEWS-----	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW-----	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DESAUSSURE-----	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH-----	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS-----	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON-----	Dec. 6, 1915	3 Years
H. V. FOY-----	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD-----	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.-----	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY-----	July 7, 1927	1 Year
*C. CECIL BRYANT-----	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL-----	Oct. 10, 1928	3 Years
*CHARLES B. COSTAR-----	Aug. 17, 1929	2 Years
	Sept. 17, 1947	4 Years
*HORRIE P. ANDREWS-----	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER-----	Aug. 19, 1931	2 Years
	Aug. 24, 1948	4 Years
WILBUR F. DIVINE-----	Aug. 19, 1933	4 Years
ROGER W. COLE-----	Nov. 15, 1934	4 Years
LEONARD L. ABESS-----	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
*D. A. SMITH-----	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN-----	Oct. 5, 1937	4 Years
*JOSEPH HARTMAN-----	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON-----	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE-----	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.-----	Apr. 12, 1943	2 Years
	Aug. 19, 1945	4 Years
CLAUDE K. MILLIGAN-----	Dec. 16, 1944	4 Years
JOSEPH A. SWEENEY-----	Aug. 18, 1945	4 Years
	Nov. 5, 1949	4 Years
P. W. FISHER-----	Aug. 25, 1946	4 Years
	Feb. 25, 1952	4 Years
HARRY BLUMIN-----	Jan. 10, 1950	4 Years
GEORGE W. DANDELAKE-----	Dec. 15, 1950	Expires Aug. 25, 1958
R. WARNER RING-----	Aug. 26, 1955	Expires Aug. 25, 1959
JAMES D. A. HOLLEY-----	Aug. 24, 1956	Expires Aug. 23, 1960
H. M. TURNBURKE-----	Aug. 21, 1953	Expires Aug. 17, 1961
ROBERT M. MORGAN-----	Aug. 26, 1953	Expires Aug. 19, 1961

\* Deceased



## STATISTICS

July 1, 1956 through June 30, 1957  
FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Total Registration at July 1, 1956 . . . . .	823	33
New Registrations . . . . .	97	
Reinstatements . . . . .	2	
	<hr/>	<hr/>
TOTAL . . . . .	922	33
Less: Suspensions . . . . .	6	
Deaths . . . . .	10	16
	<hr/>	<hr/>
Total Registration at June 30, 1957 . . . . .	906	33
Registrations since June 30, 1957 to date of publication of this Register . . . . .	19	
	<hr/>	<hr/>
TOTAL . . . . .	925	33
	<hr/>	<hr/>
Firm Registrations — 1957 . . . . .	107	3



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# A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFINING UNETHICAL PRACTICES FOR PERSONS HOLD- ING CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANTS UNDER CHAPTER 473, FLORIDA STATUTES, 1949.

1. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff.
2. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is unethical practice.
3. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of unethical practice, if:
  - (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or
  - (b) He fails to report any material misstatement known to him to appear in the financial statement; or
  - (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or
  - (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or
  - (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable in the circumstances.
4. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of unethical practice.

5. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Subdivision thereof, is deemed guilty of unethical practice.
6. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he has agreed to perform, is deemed guilty of unethical conduct under the provisions of the law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of unethical conduct under the provisions of the law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of unethical conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of unethical conduct as specified in this rule.
7. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of unethical conduct under the provisions of the law.
8. Any Certified Public Accountant or Public Accountant who knowingly hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony and has not been restored to his civil rights, is guilty of unethical practice.
9. A Certified Public Accountant or Public Accountant shall not make a competitive bid for a professional engagement in any state, territory or the

District of Columbia. As used in this rule, "bid" means knowingly submitting an offer, either orally or in writing, to perform a professional engagement for a stated fee or basis of fee when one or more other Certified Public Accountants or Public Accountants or firms thereof are also offering to perform the same professional engagement for a stated fee or basis of fee. The submission of such an offer as described in the preceding sentence will be held to have been made knowingly if it is made in response to a general invitation by the prospective client or a representative thereof, either orally or in writing, to two or more individuals and/or firms as defined in the preceding sentence, or by any form of public notice, to submit a bid or proposal to perform the professional engagement concerned; provided, however, that if the charter of a municipality as at June 13, 1956 contains a specific requirement that public accounting services be engaged only as the result of competitive bids, then the prohibition stated in this rule shall not apply to public accounting services performed for such municipality as long as the municipal charter in question contains such provision, provided there is full compliance with the procedure required in the following sentence. At the time of submitting a competitive bid or proposal to such municipality as described in the preceding sentence, the Certified Public Accountant or Public Accountant or firm thereof shall notify the Board that a bid has been submitted to such municipality, and if such bid has been made on the basis of specifications for the services to be performed, a copy of the specifications shall be transmitted to the Board with such notification.

10. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements of any enterprise financed in whole or in part by public distribution of securities, if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements which are used as a basis of credit if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise, unless in his report he discloses such interest.
11. A Certified Public Accountant or Public Accountant shall not permit his name to be used in conjunction with an estimate of earnings contingent upon future transactions in a manner which may lead to the belief that the Certified Public Accountant or Public Accountant vouches for the accuracy of the forecast.
12. Professional service shall not be rendered or offered for a fee which shall be contingent upon the findings of such service. This rule does not apply to cases involving federal, state or other taxes, in which the findings are those of the tax authorities and not those of the accountant. Fees to be fixed by courts or other public authorities, which are therefore of an indeterminate amount at the time when an engagement is undertaken, are not regarded as contingent fees within the meaning of this rule.
13. A Certified Public Accountant or Public Accountant shall not directly or indirectly solicit clients by circulars or advertisements, nor by personal communications or interview not warranted by existing personal relations, and

he shall not encroach upon the practice of another public accountant or certified public accountant. However, any Certified Public Accountant or Public Accountant may furnish such services to those who request them.

14. Direct or indirect offer of employment shall not be made by a Certified Public Accountant or Public Accountant to an employee of another public accountant or certified public accountant without first informing such accountant. This rule shall not be construed so as to prohibit negotiations with anyone who of his own initiative or in response to public advertisement shall apply to a Certified Public Accountant or Public Accountant for employment.
15. A Certified Public Accountant or Public Accountant shall not advertise his professional attainments or services:
  - (a) The publication of what is technically known as a card is restricted to an announcement of the name, title (member of American Institute of Certified Public Accountants, C.P.A., or other professional affiliation or designation), class of service and address of the person or firm, issued in connection with the announcement of change of address or membership of firm, and shall not exceed two columns in width and three inches in depth if appearing in a newspaper, and not exceed one-quarter of a page if appearing in a magazine or similar publication.
  - (b) A paid listing in a directory is restricted to the name, title, class of service, address and telephone number of the person or firm and it shall not appear in bold type, box or other form of display or in a style which differentiates it from other listings in the same directory.
16. A Certified Public Accountant or Public Accountant shall not be an officer, director, stockholder, representative or agent of any corporations engaged in the practice of public accounting in any state or territory of the United States or the District of Columbia.
17. A Certified Public Accountant or Public Accountant shall not violate the confidential relationship between himself and his client.
18. A Certified Public Accountant or Public Accountant shall not permit his name to be associated with financial statements unless he shall 1) express an unqualified opinion, or 2) express a qualified opinion, or 3) disclaim an opinion on the financial statements as a whole and indicate clearly his reasons therefore, or 4) disclose that such financial statements were prepared without audit.

# Alphabetical List of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice  
Their Profession in the State of Florida  
For the Year 1957

C. P. A.  
Certificate  
Number

- 175 ABESS, LEONARD L.—Industrial National Bank Building, Miami 31, Florida  
900 ABRAHAMSEN, RALPH—Darby, Darby, Odom & Company, People's Hardware Building, Lake City, Florida  
794 ADELMAN, HELEN W. (Mrs.)—1701 duPont Building, Miami, Florida  
538 AHRANO, MARK A.—201 Title Building, Tallahassee, Florida  
999 ALDRIDGE, THOMAS FOSTER—4409 Wallcraft Avenue, Tampa, Florida  
424 ALFORD, L. E.—P. O. Box 585, Tampa, Florida  
R-101 ALFORD, WILLIAM WILCOX—1201-16 duPont Building, Miami, Florida  
867 ALLEN, DONALD GRANT—1529 - 20th Street, Vero Beach, Florida  
904 ALLEN, ERWIN—Dade Federal Savings & Loan Association of Miami, 45 N. E. First Avenue, Miami, Florida  
583 ALLEN, EVANS CRAIG—P. O. Box 1204, Tallahassee, Florida  
325 ALLEN, GEORGE E.— 19 Collier Arcade, Ft. Myers, Florida  
827 ALLINA, FRANZ—% Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida  
275 ALTEMUS, ROBERT M.—301 Industrial National Bank Building, 25 W. Flagler Street, Miami 32, Florida  
780 ANDERSON, CARL A.—1515 N. W. 41st Road, Gainesville, Florida  
510 ANDERSON, K. F.—248 New Pan American Bank Building, Miami, Florida  
952 ANDERSON, RICHARD R.—c/o Saltmarsh, Cleaveland and Gund, 6 West Chase Street, Pensacola, Florida  
267 ANDREWS, MERRILL H.—1816 Pearl Street, Jacksonville, Florida  
618 ANSLEY, AUGUSTUS E.—402 N. W. 36th Street, Gainesville, Florida  
493 ARMSTRONG, PENDLETON R.—411 Consolidated Building, Jacksonville 2, Florida  
54 ARNER, W. W.—1201-14 duPont Building, Miami 32, Florida  
920 ARNOLD, JOHN ALBERT, JR.—408 Jenks, P. O. Box 327, Panama City, Florida  
641 ARNOLD, RICHARD E.—211 Commercial Court Building, Sarasota, Florida  
R- 72 ARONOW, LOUIS—1000 Lincoln Road, Miami Beach, Florida  
R- 35 ASHMAN, EDWARD D.—8431 N. W. 12th Avenue, Miami, Florida  
729 AUGUST, LESLIE JOSEPH—710 Biscayne Building, Miami, Florida  
45 AUSTIN, ELLIOTT G.—2906 San Rafael Street, Tampa 9, Florida  
476 AVIRETT, ABNER, JR.—208 Pensacola Street, Tallahassee, Florida  
818 AWBREY, BONNIE B.—State Budget Commission, The Capitol, Tallahassee, Florida  
385 AYERS, CLARENCE R.—Washington National Building, 330 Ponce deLeon Blvd., Coral Gables, Florida  
594 BAER, GEORGE J.—215 American Building, Orlando, Florida  
340 BAER, ROBERT H.—1331 W. Central Avenue, Orlando, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

---

- 807 BAGGETT, MARVIN L.—204 W. Chase Street, Pensacola, Florida  
893 BAILLIE, JOHN S.—First National Bank Building, Tarpon Springs, Florida  
803 BAKER, WILLIAM K.—308 Tampa Street—Rm. 276, Tampa, Florida  
R-135 BAKERMAN, ROBERT—c/o Louis Gillman, Ingraham Building, Miami, Florida  
189 BALLOU, CHARLES A., JR.—c/o USOM to Liberia, W. Africa, State Department Mail Room, Washington 25, D. C.  
284 BALLOU, JAMES E. — Room 60, Peachtree - Baker Building, 275 Peachtree Street, N. E., Atlanta 3, Georgia  
606 BAMBERG, HAROLD S.—1713 Congress Building, Miami 32, Florida  
317 BAMFORD, WALTER C.—Elsberry Building, Belle Glade, Florida  
410 BARFIELD, DAVID COULSON—204 W. Chase Street, Pensacola, Florida  
740 BARINEAU, MAURICE ARDELL—P. O. Box 1077, Tallahassee, Florida  
300 BARLOW, ANGUS S.—338 N. Main Street, Orlando, Florida  
707 Barnes, CHARLES M.—544 E. 6th Street, Panama City, Florida  
57 Barnes, EDWIN E.—3655 Hedrick Street, Jacksonville 5, Florida  
301 Barnes, RICHARD L.—10th Floor, Schultz Building, Jacksonville, Florida  
730 BARRS, ROBERT GRADY—25 W. Flagler Street, Miami, Florida  
798 BARRY, JOHN J.—401 Coral Way (Suite 406), Coral Gables, Florida  
791 BATEMAN, JUSTUS B.—Bank Plaza Building, Riviera Beach, Florida  
R- 14 BAUER, ELMER J.—1601 - 20th Street, Charles A. Mitchell Building, Vero Beach, Florida  
766 BEAME, MILTON—724 Seybold Building, Miami, Florida  
314 BEARDEN, RALPH H., JR.—3361 S. W. 3rd Avenue, Miami, Florida  
595 BECKER, ROBERT A.—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida  
335 BEER, ALBERT J.—612 Ainsley Building, Miami 32, Florida  
R-191 BEIGHTS, DAVID MIERS—Stetson University, DeLand, Florida  
921 BELL, WILLIAM DAVIS—Shelfer Building, Quincy, Florida  
543 BELLA, NICHOLAS J.—Room 30, Lee Building, P. O. Box 331, Plant City, Florida  
356 BENJAMIN, EDWARD G.—Miami Beach First National Bank Building, Miami Beach, Florida  
584 BENJAMIN, FRANK—730 Lynch Building, Jacksonville 2, Florida  
928 BENTON, HUGH H.—630 N. W. 34th Terrace, Gainesville, Florida  
781 BERMAN, DAVID M.—1201 Congress Building, Miami, Florida  
296 BERNSTEIN, BARNEY—608 Chamber of Commerce Building, Miami, Florida  
R-105 BERRY, HAROLD G.—1701 duPont Building, Miami, Florida  
681 BIEBRICH, EDWARD J.—11th Floor, Langford Building, Miami 32, Florida  
74 BIGHAM, JAY E.—501 Jackson Street, Tampa, Florida  
693 BLACKBURN, JOHN OLIVER—1225 S. W. 2nd Avenue, Gainesville, Florida  
226 BLAKE, ALFRED H.—Room 301, Dade County Courthouse, Miami, Florida  
629 BLAKE, CECIL RICHARD—205 Datura Street, West Palm Beach, Florida  
701 BLANCO, MANUEL—c/o Frank J. Falsone, P. O. Box 5267, Tampa, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

---

- 452 BLANTON, EDWARD ALDEN—1230 Ingraham Building, Miami, Florida  
 257 BLITCH, GORDON P.—718 Laura Street, Jacksonville 1, Florida  
 953 BLITT, ISIDORE IRA—304 Roper Building, Miami, Florida  
 688 BLIZARD, RAYMOND H.—3814 N. W. 1st Avenue, Miami 37, Florida  
 R-129 BLOOM, IRVING JEROME—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida  
 R- 73 BLUMENTHAL, MARTIN S.—7517 Bounty Avenue, Miami Beach, Florida  
 194 BLUMIN, HARRY—407 Lincoln Road, Miami Beach, Florida  
 40 BOGUE, RUSSELL S.—P. O. Box 2312, Tampa, Florida  
 929 BOGUE, RUSSEL S., JR.—P. O. Box 2312, Tampa, Florida  
 265 BOLGER, JAMES L.—447 New Pan American Building, Miami, Florida  
 923 BOND, GEORGE GORDON—P. O. Box 497, Winter Garden, Florida  
 648 BOND, WILLIAM—Washington National Building, 3300 Ponce de Leon Blvd., Coral Gables 34, Florida  
 302 BOONE, JOHN W.—221 N. Ivanhoe Blvd., East, Orlando, Florida  
 451 BORDE, GEORGE H., JR.—104½ S. Florida Avenue, Lakeland, Florida  
 1002 BORGES, EDDIE A.—807 First National Bank Building, Tampa, Florida  
 212 BOWER, HARRY W.—338 N. Main Street, Orlando, Florida  
 592 BOWYER, HENRY E.—800 - 49th Street, North, St. Petersburg, Florida  
 930 BOYLE, EDWARD P.—216 Catalonia Avenue, Coral Gables, Florida  
 437 BRADFORD, HARLAND BEVERLY—1702 Barnett National Bank Building, Jacksonville, Florida  
 419 BRADLEY, JOHN K.—Box 176, Green Cove Springs, Florida  
 500 BRALEY, WILLIAM J.—Suite 244-246, 308 Tampa Street, Tampa 2, Florida  
 566 BRANTLEY, J. CLINTON—15054 Gulf Blvd., Madeira Beach, St. Petersburg, Florida  
 R-102 BRATERMAN, MARTIN—300 N. E. 59th Street, Miami 37, Florida  
 649 BRAVERMAN, LEO—701 S. W. 27th Road, Miami, Florida  
 905 BRESLOW, MAX S.—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach 39, Florida  
 790 BRETHOLTZ, CHARLES H.—1200 S. W. First Street, Miami, Florida  
 R- 93 BRICKMAN, MILTON—523 Rutland Building, Orlando, Florida  
 564 BROCK, CHARLES A.—1173 N. E. Cleveland Street, Clearwater, Florida  
 R-108 BROMBERG, PAUL D.—1000 Lincoln Road, Miami Beach, Florida  
 R-111 BROOKMYER, SEYMOUR—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida  
 836 BROWN, EADWARD M.—1555 Carson Street, Ft. Myers, Florida  
 234 BROWN, J. JOEL—37 N. E. 1st Avenue, 4th Floor, Miami 32, Florida  
 685 BROWN, JOEL G.—1701-17 duPont Building, Miami, Florida  
 843 BROWN, JOHN H. H.—P. O. Box 3426, Orlando, Florida  
 753 BROWN, RONALD JAMES—600 S. Edgewood Avenue, Jacksonville, Florida  
 844 BROWNYARD, GEORGE A.—501 Magnolia Avenue, Orlando, Florida  
 901 BRYAN, RICHARD BRENTWOOD—c/o Creel & Dennison, 210-211 Patton Building, Fort Walton Beach, Florida  
 824 BUCHWALD, HERBERT—420 Lincoln Road, Miami Beach, Florida  
 409 BULLOCK, CLAYTON L.—1701 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 813 BUNTING, NORMAN H.—Park Avenue at Scenic Highway, Lake Wales, Florida  
622 BURDIN, JAMES WILLIAM—211 S. E. 1st Street, Miami, Florida  
829 BURG, HERBERT L.—4471 N. W. 36th Street, Miami Springs, Florida  
R-103 BURGESS, JOHN H.—100 Broadway, Sea Isle Building, Daytona Beach, Florida  
185 BURKE, J. W.—925 Barnett National Bank Building, Jacksonville, Florida  
946 BURKE, JAMES W.—925 Barnett National Bank Building, Jacksonville, Florida  
512 BURKE, WILLIAM J.—311 Broward National Bank Building, Ft. Lauderdale, Florida  
R-137 BURRIS, JOHN S.—P. O. Box 751, Orlando, Florida  
1000 BYRD, ANN ELIZABETH (MISS)—P. O. Box 8343, Tampa, Florida  
658 CAFFINA, BENJAMIN M.—350 Lincoln Road, Miami Beach, Florida  
699 CAGLE, WILLIAM EDWIN—137 E. Forsyth Street, Jacksonville, Florida  
948 CALLAHAN, GEORGE MICHAEL—Internal Revenue Service, 245 S. E. First Street, Miami, Florida  
245 CALLAHAN, WILLIAM JACKSON—522 duPont Building, Miami 32, Florida  
324 CALLAWAY, C. C.—1017 Comeau Building, West Palm Beach, Florida  
845 CAMPBELL, EDWARD S., JR.—P. O. Box 2312, Tampa, Florida  
591 CANNING, WILBERT ROSS—701 Times Building, St. Petersburg, Florida  
545 CANTRELL, JAMES F.—1811 W. Platt Street, Wallace S. Building, Tampa 6, Florida  
347 CARLISLE, LAWRENCE WASHBURN—305 Morgan Street, Tampa 2, Florida  
588 CARLISLE, ROBERT T.—Independent Life Building, Jacksonville, Florida  
460 CARLSON, MARSHALL F.—1210 Ainsley Building, Miami, Florida  
795 CARPENTER, CHARLES M.—1017 Comeau Building, West Palm Beach, Florida  
536 CARR, EARL GRAFF—c/o State Auditing Department, Tallahassee, Florida  
988 CARSON, MARION—123 N. W. 23rd Street, Gainesville, Florida  
828 CARSON, NATHAN—1325 S. W. 21st Terrace, Miami 45, Florida  
R-147 CARTER, ARTHUR H.—1825 Barnett National Bank Building, Jacksonville 2, Florida  
329 CARTER, SYLVANUS J.—501 Jackson Street, Tampa, Florida  
637 CARTER, WILLIAM H., JR.—P. O. Box 23, Jacksonville, Florida  
367 CARTY, T. VAN RHYN—11314 N. Armenia Street, Tampa 2, Florida  
430 CARVER, WILLIAM G.—650 Longbranch Blvd., Jacksonville 6, Florida  
817 CASHWELL, OSCAR W., JR.—Orlando Federal Savings & Loan Association Building, 55 E. Livingston Avenue, Orlando, Florida  
R-118 CASSELHOFF, JESSE—420 Lincoln Road, Room 320, Miami Beach 39, Florida  
439 CATLEDGE, WESLEY W., JR.—218 S. West Street, Bainbridge, Georgia  
947 CAWTHON, VICTOR M.—Room 2-B Daffin Building, 115 S. Adams Street, Tallahassee, Florida  
506 CHIVE, THEODORE F.—514 Franklin Street, Tampa 1, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

---

- 307 CHOATE, JOHN D.—211 North Main Street, Orlando, Florida  
931 CHRISTENSEN, KENNETH W.—1217 Pine Lake Drive, Tampa,  
Florida  
R-126 CLANTON, GEORGE DEWEY, JR.—409 Metcalf Building, Orlando,  
Florida  
932 CLARK, JESSE HARVEY—703 William-Oliver Building, Atlanta,  
Georgia  
237 CLEAVELAND, HAROLD H.—6 W. Chase Street, Pensacola, Florida  
386 CLENEAY, FRANK B.—Room 401, Hollywood Federal Savings &  
Loan Building, 1909 Tyler Street, Hollywood, Florida  
993 COBAUGH, EUGENE H.—1701 duPont Building, Miami, Florida  
989 COBB, DONALD R.—P. O. Box 70, Palatka, Florida  
59 COCHRANE, JOHN P.—505 Comeau Building, West Palm Beach,  
Florida  
308 COCHRANE, JOHN P., JR.—Suite C-207, Palm Beach Towers, 44  
Coconut Row, Palm Beach, Florida  
768 COCHRANE, ROBERT FREEMAN—P. O. Box 731, Vero Beach,  
Florida  
906 COCHRANE, THOMAS E.—505 Comeau Building, West Palm Beach,  
Florida  
R- 92 CODD, RICHARD TRENT—1005 Kane Concourse, Bay Harbor  
Islands, Miami Beach, Florida  
894 COFFMAN, LOWELL HUGH, JR.—c/o Ring, Mahony & Arner, 311  
Broward National Bank Building, Ft. Lauderdale, Florida  
943 COHEN, HERBERT JAY—592 S. W. 10th Street, Miami, Florida  
311 COHEN, MURRAY G.—418 Security Building, Miami, Florida  
599 COHN, STANLEY DANIEL—123 N. W. 12th Avenue, Miami, Florida  
R- 94 COHRON, CLAUDE ISAAC—60 N. W. 6th Street, Miami, Florida  
710 COKER, ROBERT LEE—213 S. Jefferson, Peoria, Illinois  
434 COLE, FRED E.—Jacksonville Paper Company, 808 W. Bay Street,  
Jacksonville, Florida  
R-167 COLE, ROGER W.—516 Palmer National Bank Building, Sarasota,  
Florida  
368 COLEMAN, CLAUDE D.—405 South Pineapple Avenue, Sarasota,  
Florida  
R- 21 COLEMAN, MAXWELL L.—605 Biscayne Building, Miami, Florida  
431 COLEMAN, RAYMOND C.—203 Hector Building, Ft. Lauderdale,  
Florida  
477 COLLEY, CHARLES C., JR.—Rutland Building, 14 E. Washington  
Street, Orlando, Florida  
674 COLLIER, MARY E. (MRS.)—61 N. E. 86th Street, Miami, Florida  
227 COLLINS, ROBERT LEE—406 Ohio Valley Bank Building, Henderson,  
Kentucky  
293 COMER, H. J., JR.—Park Avenue at Scenic Highway, Lake Wales,  
Florida  
446 COMPTON, JACK T.—501 Morgan Street, Tampa, Florida  
247 CONLON, LYNDON C.—408 Broward National Bank Building, Ft.  
Lauderdale, Florida  
902 CONNER, ROBERT DONALD—Suite 7, 1628 San Marco Blvd., Jack-  
sonville, Florida  
R- 26 CONROY, JOHN F.—438 Aragon Avenue, Coral Gables, Florida  
608 COOK, ALICE C. (MISS)—600 McDonald Avenue, Charlotte, North  
Carolina  
232 COOK, ELMER W.—314 Plaza Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- R- 74 COOPERMAN, MONROE L.—300 Roper Building, Miami, Florida  
 671 COUCH, FRANK VANBUSKIRK, JR.—General Engineering Department, Iowa State College, Ames, Iowa  
 202 COWLES, FRANK L.—414 Pierce Street, Tampa, Florida  
 R-125 CRABTREE, JAMES ROBERT—745 Whitney Drive, Cordova Park, Pensacola, Florida  
 494 CRAFT, DONALD G.—6 Carpenter's Building, Panama City, Florida  
 327 CRAIG, T. E.—414 Pierce Street, Tampa 2, Florida  
 492 CREEL, LEAHMAN EUGENE, JR.—505 Brent Annex, Pensacola, Florida  
 972 CRIPPEN, ALBERT H., JR.—P. O. Box 16, Gainesville, Florida  
 304 CROSLAND, CLAYTON EDWARD, JR.—226 E. Smith, Orlando, Florida  
 933 CROWN, JOHN SAM—10th Floor, Schultz Building, Jacksonville, Florida  
 R- 16 CROWN, WILLIAM E., JR.—126 Legal Building, 422 Cleveland Street, Clearwater, Florida  
 682 CULBERTSON, WILLIAM WIRT—P. O. Box 708, Coconut Grove Station, Miami 33, Florida  
 611 CUNNINGHAM, DUDLEY H.—Citizen's Bank Building, Gainesville, Florida  
 R- 39 CURRY, BYRON T.—c/o Robert Penn & Company, 920 S. Michigan Avenue, Chicago, Illinois  
 270 CURRY, GEORGE B., JR.—701 Times Building, St. Petersburg, Florida  
 152 CURTIS, OMER G.—16 Arnot Building, Jacksonville Beach, Florida  
 164 DALEY, WILLIAM A.—Room 405, P. O. Building, Jacksonville, Florida  
 R- 23 DALEY, W. O.—419 Magnolia Avenue, Orlando, Florida  
 253 DANDELAKE, GEORGE W.—Suite 7, 1628 San Marco Blvd., Jacksonville, Florida  
 479 DARBY, CHARLES DWIGHT—Stovall Professional Building, Tampa, Florida  
 447 DARBY, RICHARD E.—Stovall Professional Building, Tampa, Florida  
 571 DAVIDSON, BERNARD B.—420 Lincoln Road, Miami Beach, Florida  
 484 DAVIDSON, WALTER P.—1701-17 duPont Building, Miami, Florida  
 835 DAVIES, DANIEL R.—Box 1188, Cocoa, Florida  
 555 DAVIS, AARON—1113 Florida Title Building, Jacksonville, Florida  
 782 DAVIS, BRUCE L., JR.—1825 Barnett National Bank Building, Jacksonville, Florida  
 R- 75 DAVIS, HARRY L.—504 Biscayne Building, Miami, Florida  
 276 DAVIS, JEWELL A.—122 W. Forsyth Street, Suite 310, Seminole Building, Jacksonville, Florida  
 179 DAVIS, LEO V.—502 Oak Street, Milton, Florida  
 420 DAVIS, R. WARREN—245 Shoreland Building, Miami 50, Florida  
 R-117 DAY, THOMAS BUCK—1202 duPont Building, Miami 32, Florida  
 620 DEAN, EVERETT K.—335 - 22nd Avenue, North, St. Petersburg, Florida  
 661 DEHON, FREDERIC THEODORE—P. O. Box 1585, West Palm Beach, Florida  
 997 DELLA-DONNA, ALPHONSE—c/o Horwath & Horwath, 409 Broadward Bank Building, Ft. Lauderdale, Florida  
 907 DEMOS, JAMES P.—100 S. W. 26th Road, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 713 DEMRO, CONRAD GEORGE, JR.—11-16 Stoer Building, Leesburg, Florida
- R- 58 de NARAY, IVAN L.—1225 duPont Building, Miami, Florida
- 869 DENNARD, ROBERT LEE—Accounting Department, School of Business Administration, University of Florida, Gainesville, Florida
- 550 DENNISON, FAYETTE, JR.—505 Brent Annex, Pensacola, Florida
- 558 DERBY, A. STEUART, JR.—356 S. Beach Street, Daytona Beach, Florida
- R- 48 DESSAINT, LOUIS M.—204 Shoreland Building, Miami, Florida
- 332 DILNER, PHILIP W.—414 Pan American Bank Building, Miami 32, Florida
- 142 DIVINE, WILBUR F., JR.—711-13 Guaranty Building, West Palm Beach, Florida
- 992 DIVINE, WILBUR F., IV — 711 Guaranty Building, West Palm Beach, Florida
- 456 DIXON, ORVILLE WRIGHT—967 W. Flagler Street, Miami, Florida
- 548 DOMINICK, JULIAN K.—170 E. Washington Street, Orlando, Florida
- 604 DOWNEY, DANIEL, JR.—615 Harvey Building, West Palm Beach, Florida
- 895 DUNN, WALLACE C.—4 South Magnolia Street, Suite 3, Ocala, Florida
- 203 DUNN-RANKIN, FREDERIC—P. O. Box 986, Winter Park, Florida
- 716 DURLAND, H. PRESTON—231 Plaza Building, Miami, Florida
- 303 EASTLAND, MARK W., JR. — 7th Floor, Exchange National Bank Building, Tampa 2, Florida
- 908 EATON, GERALD T.—407 Hollywood Federal Building, 1909 Tyler Street, Hollywood, Florida
- 868 EATON, WILLIAM A., JR.—211 Edwards Street, Tallahassee, Florida
- 527 EBER, VICTOR I.—1750 S. W. 3rd Avenue, Miami, Florida
- 615 EDMISTON, WILLIAM C., JR.—320 City Building, St. Augustine, Florida
- 973 EDSON, JOHN EDGAR—324-326 Datura Building, West Palm Beach, Florida
- 774 EDWARDS, CHARLES HUGHES—525 Barnett National Bank Building, Jacksonville, Florida
- 590 EDWARDS, JAMES GRAHAM—2702 Azeele Street, Tampa, Florida
- 427 EDWARDS, JESSE B.—P. O. Box 737, Plant City, Florida
- 390 EDWARDS, VIVIAN—311 Camilo Avenue, Coral Gables 34, Florida
- R-124 EHRENBERG, MURRAY B.—c/o P. W. Dilner, 414 Pan American Bank Building, Miami, Florida
- 498 EHRLICH, ALVIN A.—215 American Building, Orlando, Florida
- R-104 EILEN, DOROTHY (MISS)—1526 Meridian Avenue, Miami Beach, Florida
- R- 25 EISENHART, ARTHUR W.—2903 College Street, Box 4218, Jacksonville 2, Florida
- 909 ELL, LEON JACK—2416 Flamingo Drive, Apt. 12, Miami Beach, Florida
- 717 ELLIS, WILLIAM R.—1210 Ainsley Building, Miami, Florida
- 974 ELLISON, OVID ERNEST, JR.—Carlton Building, Room 415, Tallahassee, Florida
- 899 ELLYSON, ROBERT C. — 840 Wyoming Avenue, Ft. Lauderdale, Florida
- 866 ELSBERRY, WILLARD R.—514 Franklin Street, Tampa 1, Florida
- 369 ELSTON, JAMES IRA—195 South Pauline, Memphis, Tennessee

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 402 ENGLAND, WILLIAM R.—9 N. Florida Avenue, Avon Park, Florida  
975 ENNIS, HENRY G., JR.—Exchange National Bank Building, Tampa, Florida  
148 EPPERSON, CLYDE A.—843 Ingraham Building, Miami, Florida  
R- 18 ERB, EUGENE T.—8340 N. E. 2nd Avenue, Miami, Florida  
408 ERWIN, CHESTER D.—6606 S. W. 65th Terrace, Miami 32, Florida  
R-128 ESAN, ABRAHAM E.—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida  
239 EVANS, A. ROSS—55 E. Livingston Avenue, Orlando Federal Savings & Loan Association Building, Orlando, Florida  
238 EVANS, ROBERT P.—P. O. Box 1257, Lakeland, Florida  
R- 42 EVARTS, HARRY W.—1102 Prudential Building, Jacksonville 2, Florida  
846 FABER, RUSSELL C.—1780 Purdy Avenue, Miami Beach, Florida  
287 FAHS, JOHN L.—11-16 Stoer Building, Leesburg, Florida  
996 FAISON, STUART M.—915 N. E. 130th Street, North Miami, Florida  
804 FALLAT, DANIEL A.—3712 Finch Avenue, Orlando, Florida  
346 FALSONE, FRANK J.—P. O. Box 5267, 1801½ - 21st Street, Tampa 6, Florida  
874 FAY, GILBERT J.—550 Brickell Avenue, Miami, Florida  
R-260 FEIN, JOSEPH—717 Times Building, St. Petersburg, Florida  
487 FELD, MAX P.—509 Ainsley Building, Miami, Florida  
R- 86 FELIX, CHARLES ERNEST—R. F. D. No. 2, Owensboro, Kentucky  
831 FEUER, LESTER—1 Lincoln Road, Miami Beach, Florida  
653 FINE, LOUIS—914 Congress Building, Miami, Florida  
228 FINK, MALVERN B.—621 Florida Title Building, Jacksonville 2, Florida  
724 FINKELSTEIN, ALFRED—1750 S. W. 3rd Avenue, Miami, Florida  
R- 76 FISHER, CHARLES B.—503 Pan American Bank Building, Miami, Florida  
387 FISHER, CLYDE W.—1407 Harvey Building, West Palm Beach, Florida  
38 FISHER, P. W.—10th Floor, Schultz Building, Jacksonville, Florida  
808 FITZPATRICK, JOHN M.—517 Sanford Atlantic National Bank Building, Sanford, Florida  
219 FLY, J. WESLEY—Drawer 6817, Orlando, Florida  
9 FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Company, Ocala, Florida  
981 FORER, HENRY D.—2121 S. W. 24th Avenue, Miami, Florida  
27 FORNEY, WELBORNE JOHNSON—110 West Forsyth Street, Jacksonville, Florida  
754 FORTIN, GEORGE EDWARD—Florida State University, Tallahassee, Florida  
R- 64 FOWLER, MRS. MARY R.—c/o Ray C. Coleman, P. O. Box 699, Ft. Lauderdale, Florida  
R- 71 FOX, ARTHUR EDWARD—245 S. E. 1st Street, Miami, Florida  
R-112 FOX, MARK—621 Florida Title Building, Jacksonville 2, Florida  
14 FOY, HUBERT V.—807 First National Bank Building, Tampa, Florida  
772 FRANCE, CHARLES ELDRIDGE—1236 Ingraham Building, Miami, Florida  
463 FRANCO, MICHAEL J.—Industrial National Bank Building, 25 W. Flagler Street, Miami, Florida  
875 FREDEL, LESTER—1710 Congress Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 815 FREEMAN, WILBUR SUMMERFIELD—Route 6, Box 967, Jacksonville, Florida  
R- 83 FRENCH, HANS HEINZ—218 Alcazar, Coral Gables 34, Florida  
796 FRIEDLANDER, NORRIS L.—710 N. E. 171st Street, N. Miami Beach, Florida  
734 FRUIN, STEPHEN JOHN—1512 Prudential Building, Jacksonville, Florida  
R- 67 FULLER, ALBERT EDWIN—1825 Barnett National Bank Building, Jacksonville 2, Florida  
55 FURMAN, M. G.—420 Lincoln Road, Miami Beach, Florida  
934 FURMAN, RICHARD IRWIN—1975 Alton Road, Miami Beach, Florida  
48 GALLASPY, BEN KEITH—Ebasco Services Inc., 2 Rector Street, New York, N. Y.  
991 GANDY, CHARLES ROBERT—700 Ingraham Building, Miami, Florida  
755 GARDINER, JOHN HOUSTON, JR.—P. O. Box 991, Orlando, Florida  
R- 44 GASSNER, WALTER S.—Suite 821, Florida National Bank Building, St. Petersburg 1, Florida  
R-113 GELLER, ROBERT—409 Metcalf Building, Orlando, Florida  
556 GENTER, FRANK M.—849 Wingate Building, 118½ Volusia Avenue, Daytona Beach, Florida  
851 GERSON, GARY R.—9001 Byron Avenue, Miami Beach, Florida  
757 GIBSON, HAROLD GILBERT—700 Exchange National Bank Building, Tampa, Florida  
418 GILBERT, DONALD E.—1555 Carson Street, Ft. Myers, Florida  
321 GILLIAM, REXFORD W.—19 Collier Arcade, Ft. Myers, Florida  
244 GILMAN, LOUIS—1224 Ingraham Building, Miami 32, Florida  
415 GLOVER, VICTOR DUDLEY, JR.—807 Tampa Theatre Building, Tampa 2, Florida  
36 GLUICK, LEWIS—946 S. W. 4th Street, Miami 36, Florida  
210 GOETZ, HARRY J.—604 W. Maple Avenue, Merchantville, New Jersey  
623 GOFF, GEORGE E.—230 Raulerson Building, Fort Pierce, Florida  
R- 30 GOLDSTEIN, BENJAMIN B.—1542 duPont Building, Miami 32, Florida  
R- 51 GOLDSTEIN, CHARLES Z.—320 Broadway, New York 7, N. Y.  
531 GOLDSTEIN, IRVIN M.—1904 Congress Building, Miami, Florida  
903 GOMILLION, AUBREY E.—215 Conrad Building, DeLand, Florida  
63 GOODRICH, CHARLES H.—2223 Oak Street, Jacksonville 4, Florida  
876 GOODWIN, HARRY J.—135 West 60th Street, Hialeah, Florida  
R- 65 GORDON, DAVID M.—1012 Olympia Building, Miami 32, Florida  
575 GORDON, HAROLD C.—6 W. Chase Street, Pensacola, Florida  
725 GORDON, RALPH—521 Seybold Building, Miami, Florida  
732 GORDON, RICHARD WESLEY—10th Floor, Schultz Building, Jacksonville, Florida  
R- 32 GOTTLIEB, IRVING J.—712 Ainsley Building, Miami, Florida  
R- 79 GOTTLIEB, MURRAY JAMES—Bryan Arcade Building, Ft. Lauderdale, Florida  
762 GRACE, RICHARD COLTER—216 Catalonia Avenue, Coral Gables, Florida  
453 GRAHAM, GEORGE GRIFFITH—801 Ingraham Building, Miami 32, Florida  
32 GRAHAM, HOMER G.—808 Forest Drive, Tallahassee, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 773 GRAVELY, ROBERT T.—P. O. Box 1077, Tallahassee, Florida  
362 GRAY, HOWARD W.—200 N. E. 1st Street, Gainesville, Florida  
783 GREEN, NORMAN L.—5706 Bird Road, S. Miami, Florida  
603 GREENBERGER, HARRY P.—533 City Park Avenue, New Orleans, Louisiana  
616 GREENE, JACK I.—Box 741, 617 Sanford Atlantic National Bank Building, Sanford, Florida  
535 GREENE, SINGLETON L.—356 S. Beach Street, Daytona Beach, Florida  
911 GRIFFIN, JAMES R.—Brundage Motors, Inc., P. O. Box 3467, Jacksonville, Florida  
370 GRIFFITH, RANDOLPH C.—Post Office Box 1722, Orlando, Florida  
243 GRIFFITH, T. T.—605 Biscayne Building, Miami, Florida  
635 GRIFFITH, WALTER PAT—c/o D. M. Read, Bridgeport, Connecticut  
826 GRODEN, ALFRED—3701 N. W. 51st Street, Miami, Florida  
982 GROH, JAMES E.—c/o Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida  
319 GROSS, ELMER W.—3120 Lucaya Street, Miami, Florida  
316 GROSS, GILBERT—1612 Congress Building, Miami, Florida  
873 GRUNDWERG, MOSES J.—4561 Prairie Avenue, Miami Beach, Florida  
507 GUIDA, ANGELO—Suite 209, 518 Tampa Street Building, Tampa, Florida  
770 R- 13 GUIDO, GENE J.—3210 West Broward Blvd., Ft. Lauderdale, Florida  
GUND, CHARLES F.—6 W. Chase Street, Pensacola, Florida  
711 GUSTAFSON, GORDON CARL—919 South Miami Avenue, Miami 32, Florida  
630 GUTTENMACHER, DAVID—1759 S. W. 3rd Avenue, Miami, Florida  
702 HACKNEY, ALFRED JAMES—5 Beach Patio, Naples, Florida  
134 HAINES, LELAND H.—Resident Office, Auditor General, U. S. A. F., Bartow, Florida  
457 HALL, DAVID W.—1236 Ingraham Building, Miami 32, Florida  
373 HAMILTON, ROY W.—P. O. Box 1353, Lakeland, Florida  
600 HAMPTON, JOSEPH E.—Accounting Department, College of Commerce and Administration, Ohio State University, Columbus, Ohio  
785 HARRINGTON, ALFRED D., JR.—c/o Ring, Mahony & Arner, 311 Broward National Bank Building, Ft. Lauderdale, Florida  
261 HARRINGTON, ALFRED D.—George Washington Hotel Annex, P. O. Box 4760, Jacksonville, Florida  
16 HARRIS, ROY R.—1841 Jackson Street, Hollywood, Florida  
586 HARRISON, JAMES O., JR.—1702 Barnett National Bank Building, Jacksonville, Florida  
395 HART, RALPH M.—310 Citizens Building, West Palm Beach, Florida  
522 HARTMANN, MORTEN F.—602 Seybold Building, Miami, Florida  
816 HARTSAW, KENNETH E.—419 Magnolia Avenue, Orlando, Florida  
140 HARVEY, PIERCE J.—306 Stovall Professional Building, Tampa, Florida  
642 HARVEY, PIERCE J., JR.—306 Stovall Professional Building, Tampa, Florida  
910 HASENCAMP, JAMES ROBB—2012 Ponce deLeon Blvd., Coral Gables, Florida  
739 HATCHER, BENJAMIN BOODY—808 N. Rome Avenue, Tampa, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 765 HATFIELD, MILTON HARMON — 1201 duPont Building, Miami,  
Florida
- 820 HAWKINS, GERALD L.—711 Guaranty Building, West Palm Beach,  
Florida
- 483 HEARING, FRANKLIN A.—404 Marion Street, Tampa, Florida
- 1001 HEARNE, JAMES J., JR.—807 First National Bank Building, Tampa,  
Florida
- 525 HECK, JAMES M.—2012 Ponce deLeon Blvd., Coral Gables 34, Florida
- 597 HELTON, HUBERT E.—1143 Circle Drive, Tallahassee, Florida
- 468 HEMMINGS, ARTHUR I.—1202-12 duPont Building, Miami 32, Florida
- 691 HENDERSON, WALLACE WILLIAM—Director of Budget Office,  
The Capitol, Tallahassee, Florida
- 741 HENDRICKS, WILLIAM GILLMAN—P. O. Box 202, Tallahassee,  
Florida
- 870 HENNING, MERVIN D.—P. O. Box 1605, Orlando, Florida
- 679 HENRICHES, EARL L.—1701-17 duPont Building, Miami, Florida
- 521 HENRIQUEZ, NORCOTT S.—608 Chamber of Commerce Building,  
Miami 32, Florida
- 309 HENSON, J. LEWIS—113 S. E. Second Street, Ft. Lauderdale, Florida
- R-136 HENTSCHEL, ROBERT C.—P. O. Box 3426, Orlando, Florida
- 578 HERNDON, WINFRED L., JR.—P. O. Box 5213, 201 American Bank  
Building, Jacksonville 7, Florida
- 652 HERRIS, IRVING—209 Pan American Bank Building, Miami, Florida
- R- 70 HERTZOFF, CHARLES — Citizens Federal Savings Building, 400  
Hialeah Drive, Hialeah, Florida
- 515 HERZOG, WILLIAM A.—422 N. W. 27th Avenue, Miami, Florida
- 422 HICKMAN, WILLIAM P.—P. O. Box 261, Davenport, Florida
- 837 HICKS, EMILY C. (MRS.)—124 N. W. 20th Drive, Gainesville, Florida
- 542 HIEPE, EDWIN—717 Times Building, St. Petersburg, Florida
- R-158 HILL, GORDON M.—67 Broad Street, New York 4, N. Y.
- 660 HIMES, S. HILBURN, West Palm Beach, Florida
- 144 HIMES, WHITNEY B.—120 South Dixie, P. O. Box 1585, West Palm  
Beach, Florida
- 529 HINTON, HARRY L.—5940 S. W. 73rd Street, South Miami, Florida
- 789 HIPSMAN, DAVID BERNARD—1000 Lincoln Road, Miami Beach,  
Florida
- 530 HIRSCH, GEORGE W. — 1218 Washington Avenue, Miami Beach,  
Florida
- 313 HOCH, JOEL — Suite 506, Professional Building, Sunrise Center,  
Ft. Lauderdale, Florida
- 852 HODGES, KENNETH T.—930 S. W. 36th Court, Apartment 3, Miami,  
Florida
- 533 HOFFENBERG, BENNIE M.—730 Lynch Building, Jacksonville 2,  
Florida
- R-187 HOFFMAN, LESLIE J.—1825 Barnett National Bank Building, Jack-  
sonville 2, Florida
- 912 HOGAN, CLIFFORD S.—6470 S. W. 83rd Street, Miami 43, Florida
- 208 HOGLE, FRANCIS M., JR.—236 N. Ridgewood Avenue, Daytona  
Beach, Florida
- 109 HOLLEY, JAMES D. A.—Washington Square Building, P. O. Box  
1077, Tallahassee, Florida
- R- 52 HOLLY, EDWARD A.—1510 S. W. 3rd Avenue, Miami, Florida
- 644 HOOTEN, RAYMOND JACKSON—2084 Knightsbridge Road, Macon,  
Georgia

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 306 HORAN, WILLIAM THOMAS—338 N. Main Street, Orlando, Florida  
R- 69 HORN, HAROLD—311 Lincoln Road, Miami Beach, Florida  
954 HOROWITZ, EDWIN M.—8825 S. W. 42nd Terrace, Miami, Florida  
712 HORTON, CHARLES R.—4525 Ponce deLeon Blvd., Coral Gables, Florida  
838 HORWICH, RICHARD J.—1504 duPont Building, Miami, Florida  
554 HOSFORD, JOHN W., JR.—201 Title Building, Tallahassee, Florida  
R- 87 HOSKEN, ROBERT H., JR.—369 N. Royal Poinciana Blvd., Miami Springs, Florida  
471 HOWARD, HARLEY — George Washington Hotel, Jacksonville 1, Florida  
853 HOWELL, PAUL ARNOLD—19 Rutland Building, Orlando, Florida  
R- 91 HUGHES, JOHN VINCENT—1530 duPont Building, Miami, Florida  
812 HUNSDERGER, WESLEY JAMES—P. O. Box 2312, Tampa, Florida  
955 HUNTER, ALBERT B., III—3658 Central Avenue, St. Petersburg, Florida  
504 HURST, HARRY E.—514 Franklin Street, Tampa 1, Florida  
R- 31 HURWITZ, ELI—1008 Langford Building, 121 S. E. 1st Street, Miami 32, Florida  
349 ICENHOUR, JOHN E. — 621 Florida Title Building, Jacksonville, Florida  
994 ILOWIT, BELMONT—1909 Harrison Street, Hollywood, Florida  
502 INGLEY, HERBERT A., JR.—Park Avenue at Scenic Highway, Lake Wales, Florida  
376 IRVINE, NESBITT E.—P. O. Box 2827, St. Petersburg 1, Florida  
384 IRWIN, ELMER F.—203 Exchange Building, 218 W. Adams Street, Jacksonville, Florida  
413 ISTED, R. EUGENE—P. O. Box 3068, Orlando, Florida  
R-134 JACKSON, ELLIS R.—305 Morgan Street, Tampa, Florida  
511 JACKSON, JEROME B.—809 Biscayne Building, Miami, Florida  
983 JAFFE, RICHARD E.—521 S. W. 23rd Road, Miami, Florida  
137 JAMES, BENJAMIN E.—122 W. Forsyth Street, Jacksonville, Florida  
788 JEFFRIES, WILLIAM R. — Riviera Beach Bank Building, Riviera Beach, Florida  
854 JOHNSON, AMOS, JR.—200 S. W. 80th Court, Miami 44, Florida  
474 JOHNSON, CHARLES W., JR.—2099 Park Street, Jacksonville, Florida  
761 JOHNSON, E. NOLAN—1701 duPont Building, Miami, Florida  
R- 99 JOHNSON, ELVIN V.—3130 Euclid Avenue, Tampa, Florida  
421 JOHNSON, HAROLD C. — 219 Fourth Avenue, East, Bradenton, Florida  
736 JOHNSON, LLOYD L.—38 N. Gulf Blvd., Indian Rocks Beach, Florida  
877 JOHNSON, MILO M.—122 W. Forsyth Street, Jacksonville 2, Florida  
559 JOHNSON, RICHARD P.—1208 Florida Title Building, Jacksonville, Florida  
398 JOHNSON, ROLLO H.—616 Langford Building, Miami 36, Florida  
480 JOHNSTON, JOHN A.—203 Washington Street, Arcade Building, Orlando, Florida  
935 JOHNSTON, ROBERT E.—P. O. Box 4760, Jacksonville, Florida  
855 JONES, JAMES W.—536 Ross Place, Orlando, Florida  
24 JORDAN, JOSIAH M.—1906 Atlantic Blvd., Jacksonville, Florida  
763 JORDAN, CHARLES E. — 301 Industrial National Bank Building, Miami 32, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 596 JUREIT, WILLIAM F.—3300 Ponce deLeon Blvd., Washington National Building, Coral Gables, Florida  
720 KAMINSKY, MRS. MILDRED S.—2 3570 Moritz, Oak Park 37, Michigan  
489 KANE, C. VERNON—408 Broward Bank Building, Ft. Lauderdale, Florida  
254 KANTOR, ERWIN P.—45 Buckman Building, Jacksonville, Florida  
467 KANTZLER, MORRIS H.—420 Lincoln Road, Miami Beach, Florida  
756 KAPLAN, BERTRAM H.—621 Florida Title Building, Jacksonville 2, Florida  
454 KARO, WILLIAM H.—Internal Revenue Service, 314 Plaza Building, 245 S. E. 1st Street, Miami, Florida  
113 KARSHNER, ROY—Room 213, 3182 Peachtree Road, N. E., Atlanta, Georgia  
797 KASOFF, LOUIS—161 Aragon Avenue, Coral Gables, Florida  
856 KAST, MILTON B.—740 Seybold Building, Miami 32, Florida  
R- 96 KATZ, ALBERT M.—34 N. Brentwood, Clayton 5, Missouri  
104 KEEN, WILLIAM E.—406-8 Harvey Building, West Palm Beach, Florida  
118 KELLER, JAMES I., JR.—1701-1717 duPont Building, Miami, Florida  
678 KEMP, ORVIS M.—518½ Fleming Street, Key West, Florida  
706 KENNEDY, ROBERT LEON—Philips Professional Building, Winter Haven, Florida  
645 KERFOOT, RONALD E.—2948 Calvin Blvd., Ft. Myers, Florida  
540 KICKLITER, GEORGE K.—1644 First Avenue, North, St. Petersburg, Florida  
503 KILGORE, FORREST AL, JR.—221 N. Ivanhoe Blvd., East, Orlando, Florida  
976 KINARD, KENNETH R.—400 E. Hialeah Drive, Hialeah, Florida  
R- 40 KINDELAN, JAMES W.—1201-14 duPont Building, Miami 32, Florida  
857 KING, DONALD F.—3601 N. W. 54th Street, Miami, Florida  
714 KENNEAR, CHARLES STEPHEN—700 Malaga Avenue, Coral Gables, Florida  
878 KIRK, JAMES L.—P. O. Box 664, Moultrie, Georgia  
628 KIRKTON, JOHN F.—18 S. E. Fourth Avenue, Delray Beach, Florida  
R- 15 KLANDERMAN, GERALD E.—1005 First Federal Building, St. Petersburg, Florida  
677 KLEIN, M. SYLVESTER—201 Radio Center, Ft. Lauderdale, Florida  
799 KLINE, DAVID L.—1225 duPont Building, Miami, Florida  
67 KLUTTZ, OREN E.—P. O. Box 4193, Jacksonville, Florida  
R-121 KNAPP, LEROY THOMAS—Stovall Professional Building, Tampa, Florida  
567 KNEAPLER, WILLIAM—1006 Ainsley Building, Miami, Florida  
696 KNIGHT, JOHN G. F.—P. O. Box 16, Gainesville, Florida  
775 KOHN, STEWART LAWRENCE—1218 Washington Avenue, Miami Beach, Florida  
995 KOSSTRIN, IRA WENDER—747 West Avenue, Miami Beach, Florida  
759 KREEGER, THOMAS BRADDOCK, JR.—c/o Ernst & Ernst, 700 Ingraham Building, 25 S. E. 2nd Avenue, Miami, Florida  
858 KUBLIN, ROSE P. (MRS.)—Route 2, Box 230, Homestead, Florida  
738 KURTZ, HOWARD EDWARD—111 E. Robinson Avenue, Orlando, Florida  
552 LADO, FRED FERNANDO—807 First National Bank Building, Tampa 2, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 334 LANDIS, LEO—1820 S. W. 3rd Avenue, Miami, Florida  
 320 LANEY, MARION G.—215 American Building, Orlando, Florida  
 544 LANG, JAMES T.—204 Industrial Bank Building, 1st Street and 2nd Avenue, N. St. Petersburg, Florida  
 742 LARGUE, JAMES EDWARD—205 S. Baylen Street, Pensacola, Florida  
 198 LA SALLE, ATHOS L.—27 S. W. 7th Avenue, Miami, Florida  
 406 LASKY, MORTIMER—201 Western Union Building, Norfolk, Virginia  
 613 LAWLOR, HAROLD J.—2337 Atlantic Boulevard, Pompano Beach, Florida  
 680 LAWRENCE, ROBERT E.—1910 Congress Building, Miami, Florida  
 377 LEACH, G. BLAND—11-16 Stoer Building, Leesburg, Florida  
 956 LEADER, JERRY—1201 Ainsley Building, Miami, Florida  
 647 LEARNER, HOWARD—612 Ainsley Building, Miami, Florida  
 289 LEAVY, YALE M.—1750 S. W. 3rd Avenue, Miami, Florida  
 83 LE BARON, E. T.—10th Floor, Schultz Building, Jacksonville, Florida  
 326 LEE, FRANK O., JR.—801 Florida Theatre Building, St. Petersburg 1, Florida  
 229 LEFCOURT, SIDNEY—245 Shoreland Building, Miami, Florida  
 343 LEONARD, GEORGE B.—245 Shoreland Building, Miami, Florida  
 126 LESTER, A. GILBERT—502 Philips Professional Building, Winter Haven, Florida  
 811 LEVINE, HENRY—1418 Congress Building, Miami, Florida  
 345 LEVINE, SAUL S.—123 N. W. 12th Avenue, Miami, Florida  
 624 LEVITCH, STANLEY B.—245 Shoreland Building, Miami, Florida  
 R-120 LEVITT, BARNET—1401 S. W. 1st Street, Miami, Florida  
 936 LEWIS, CHARLES D.—122 S. 9th Street, Palatka, Florida  
 786 LILLARD, URBAN L.—Rt. 2, Box 72-B, Citra, Florida  
 165 LINDFORS, CHARLES H.—100 N. W. 3rd Avenue, Ft. Lauderdale, Florida  
 977 LINN, JAY HOWARD—c/o Sidney Wasserman & Co., 420 Lincoln Road, Miami Beach, Florida  
 987 LINVILLE, EMORY M.—648 Gerhardt Drive, Pensacola, Florida  
 R-106 LIST, JOEL—200 Lake Avenue, Lake Worth, Florida  
 R- 24 LITTLE, ROBERT M.—Suite 209, 518 Tampa Street Building, Tampa, Florida  
 570 LONG, MELVIN E.—967 W. Flagler Street, Miami, Florida  
 464 LOTTERMAN, LOUIS—836 Biscayne Boulevard, Miami, Florida  
 213 LOUCKS, JOHN E.—P. O. Box 244, Haines City, Florida  
 557 LUCAS, JACK WELDON—1800 Atlantic Boulevard, Jacksonville 7, Florida  
 859 LUND, ROY P.—1701 duPont Building, Miami, Florida  
 549 LUNDY, E. HOUSTON, JR.—213 S. Baylen Street, Pensacola, Florida  
 537 LYLE, ROBERT TERRY—2107 Grand Avenue, Kansas City, Missouri  
 378 LYNCH, THOMAS P.—150 S. E. 2nd Street, Miami, Florida  
 R-221 MACTYE, WILLIAM H.—1405 First National Bank Building, Miami, Florida  
 636 MAGEE, LEWIS E.—Suite 210, 122 W. Forsyth Street, Jacksonville 2, Florida  
 R- 29 MAHLER, ALEXANDER—1201 Congress Building, Miami, Florida  
 291 MAHLER, JOSEPH—1201 Congress Building, Miami 32, Florida  
 182 MAHONY, JOHN—1201 duPont Building, Miami 32, Florida  
 957 MALLAH, JOSEPH—c/o WTVJ, Inc., 306 N. Miami Avenue, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- R- 97 MALTZ, MORTON—605 Lincoln Road, Miami Beach, Florida  
879 MANNING, JOHN B.—1701 duPont Building, Miami, Florida  
399 MANVILLE, FREDERICK G. H.—533 Seabreeze Boulevard, Daytona Beach, Florida  
880 MARDER, BERNARD—1996 S. W. 1st Street, Miami, Florida  
85 MARE, JOHN B.—362 Brent Building, Pensacola, Florida  
482 MARKS, DAVID L.—305 Morgan Street, Tampa, Florida  
727 MARSHALL, BYRD FARMER—2607 Key Largo Lane, Ft. Lauderdale, Florida  
576 MARTIN, EDWARD T.—c/o Dan River Mills, Inc., Danville, Virginia  
860 MARTIN, WILLIAM ROBERT—111 E. Robinson Avenue, Orlando, Florida  
810 MARTINEZ, MARCUS J.—1804 Grand Central Avenue, Tampa 6, Florida  
758 MASSARO, FREDERICK LUPO—2329 Green Street, Tampa 7, Florida  
978 MASSEY, WILLIAM T.—c/o Tyson and Meek, 1565 Atlantic Boulevard, Jacksonville 7, Florida  
958 MASTERS, AMBROSE B., JR.—Suite 1000, 118 W. Adams Street, Jacksonville, Florida  
733 MATTHEWS, ASHBY LEO, JR.—307 First Federal Savings Building, Jacksonville, Florida  
391 MATTHEWS, JOHN A.—620 Security Building, Miami 32, Florida  
771 MAULE, GRAYSON WARREN, 7400 N. W. 37th Avenue, Miami, Florida  
248 MAURER, W. S.—405 First Federal Building, Ft. Lauderdale, Florida  
601 MAXWELL, RAYMOND R.—910 N. E. 19th Avenue, Ft. Lauderdale, Florida  
670 MAY, ALBERT L.—205 Riverview Boulevard, Daytona Beach, Florida  
984 MAY, ROBERT DOUGLAS—205 Riverview Boulevard, Daytona Beach, Florida  
569 MAYERS, EUGENE—1820 S. W. 3rd Avenue, Miami, Florida  
896 MEEK, EMORY L.—1565 Atlantic Boulevard, Jacksonville 7, Florida  
580 MEEK, JOHN HUNTER, JR.—1565 Atlantic Boulevard, Jacksonville 7, Florida  
704 MEIGHEN, MICKEY REX — 7th Floor, Exchange National Bank Building, Tampa, Florida  
56 MEIGHEN, REX—7th Floor, Exchange National Bank Building, Tampa 2, Florida  
526 MERMELL, MAC—1900 S. W. 3rd Avenue, Miami 36, Florida  
913 MESH, HOWARD ALAN—6808 Red Top Road, Takoma Park, Maryland  
898 MESH, STANLEY D.—1701 duPont Building, Miami, Florida  
277 MEYER, HARRY H.—506 Sunset Road, Coral Gables, Florida  
959 MEYER, WILLIAM J.—P. O. Box 3667, Orlando, Florida  
365 MILAM, RALPH L.—1920 Hendricks Avenue, Jacksonville 7, Florida  
585 MILES, FRANK J.—200 N. E. 1st Street, Gainesville, Florida  
561 MILLER, CHARLES S., JR.—308 Tampa Street Building, Tampa, Florida  
292 MILLER, DAVID W.—Whitehair Building, DeLand, Florida  
694 MILLER, HOWARD NATHAN—3361 S. W. 3rd Avenue, Miami, Florida  
342 MILLER, ROLLIN E.—220 Miracle Mile, Coral Gables, Florida  
84 MILLIGAN, CLAUDE K.—925 Barnett National Bank Building, Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

---

- 268 MILLIGAN, GEORGE L.—925 Barnett National Bank Building, Jacksonville, Florida
- 721 MINNICH, HAROLD L.—213 S. Baylen Street, Pensacola, Florida
- 639 MITCHELL, FRITZ K.—925 Barnett Bank Building, Jacksonville, Florida
- 689 MIXNER, ALBERT J.—P. O. Box 1647, Orlando, Florida
- 252 MIZRAHI, JOSEPH M.—119 W. Adams Street, Jacksonville, Florida
- R-130 MOON, JACK RALPH—Morgan, Altemus & Barrs, 25 West Flagler Street, Miami, Florida
- 752 MOORE, JAMES FRANCIS—1418 N. W. 17th Street, Gainesville, Florida
- R-176 MORGAN, GEORGE E.—6435 Second Avenue, South, St. Petersburg 7, Florida
- 263 MORGAN, ROBERT M.—1620 duPont Building, Miami 32, Florida
- 833 MORRIS, BYRON—921 Florida Title Building, Jacksonville, Florida
- 215 MORRIS, CLARENCE C.—216 Catalonia Avenue, Coral Gables 34, Florida
- 528 MORROW, SYLVESTER J.—602 Seybold Building, Miami, Florida
- 473 MOSHIER, WILLIAM F.—801 Florida Theatre Building, St. Petersburg, Florida
- 469 MOSS, GEORGE L.—Department of Accounting, School of Business Administration, University of Miami, Coral Gables 46, Florida
- R- 68 MOSS, JOSEPH THADDEUS—P. O. Box 386, Naples, Florida
- R- 59 MULLANEY, JAMES—602 Florida Theatre Building, Jacksonville, Florida
- 986 MULLIKIN, HARRY A., JR.—2008 E. Indian Head Drive, Tallahassee, Florida
- 433 MacWILLIAMS, ROBERT E.—1821 San Marco Boulevard, Jacksonville, Florida
- 809 McABEE, WILLIAM W.—719 W. Garden Street, Pensacola, Florida
- 449 McALPIN, IRA M., JR.—207½ Orange Avenue, Fort Pierce, Florida
- 924 McCaleb, JESSE LAURENCE—801 Florida Theatre Building, St. Petersburg, Florida
- 388 McCANDLISS, RALPH W.—744 Ingraham Building, Miami, Florida
- R-249 McClain, A. H.—1530 duPont Building, Miami 32, Florida
- 574 McCLASKEY, ROBERT M.—422 N. W. 27th Avenue, Miami, Florida
- 414 McCRILLUS, ROBERT M.—126 Legal Building, 422 Cleveland Street, Clearwater, Florida
- 841 McDONALD, WILLIAM H., JR.—29 Marion Block Building, Ocala, Florida
- 605 McELYEA, STEWART D., JR.—40 S. Main Street (Room 205), Dayton, Ohio
- 614 McGHIN, ANDREW J., JR.—City Building, St. Augustine, Florida
- R- 60 McGLOONE, FRANK IRA—314 Grand Opera House Building, Terre Haute, Indiana
- 589 McGUIGAN, HAROLD C.—38 Coburg Street, Buffalo 23, New York
- 445 McLAIN, LEE W.—516 Palmer First National Bank Building, Sarasota, Florida
- 686 McLEAN, THOMAS EDWIN—Suite 21, Florida National Bank Building, St. Petersburg, Florida
- 751 McLEOD, GLENN—1544 San Mateo Avenue, Jacksonville, Florida
- 1003 McMATH, ERNEST LAMAR—Barnett National Bank Building, Jacksonville, Florida
- 619 McNAB, MAHON TERRY—3117 Kensington Circle, Tampa, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

---

- 664 McNAMARA, JOHN D.—705 Langford Building, Miami, Florida  
R- 41 NETSCHER, EDWARD G.—203 Franklin Street, Tampa, Florida  
814 NETTLES, WILLIAM MACK—1936 West Indian Head Drive, Tallahassee, Florida  
960 NEUWAHL, MALCOLM—c/o Frank B. Cleneay, C.P.A., 1909 Tyler Street, Hollywood, Florida  
442 NEWKIRK, HOWARD D.—2046 W. Amelia Street, Orlando, Florida  
937 NEWMAN, NATHAN—350 Lincoln Road, Miami Beach, Florida  
961 NIETO, ALBERT—2708 Royal Court, Tampa, Florida  
R- 38 NIXON, FRANCIS C.—Suite 310, Seminole Building, Jacksonville 2, Florida  
322 NUNEZ, GEORGE T.—155 E. Summerlin Street, Bartow, Florida  
443 ODOM, DRAKEN B.—People's Hardware Building, Lake City, Florida  
962 OGILBY, JOHN JOSEPH—421 - 21st Street, West, Bradenton, Florida  
626 OLIN, BERNARD—420 Lincoln Road, Miami Beach, Florida  
R-207 OLSHEN, J. W.—420 Lincoln Road, Miami Beach, Florida  
196 OOSTERHOUDT, O. J.—1008 Barnett National Bank Building, Jacksonville 2, Florida  
726 ORR, LOWELL LANE—1400 N. E. 125th Street, North Miami, Florida  
560 OSBURN, JOSEPH KARL—210 E. Colonial Drive, Orlando, Florida  
459 OTCHIN, JOSEPH L.—145 Almeria Avenue, Coral Gables, Florida  
750 PALKO, BERNARD EDWARD—1824 Prudential Building, Jacksonville 7, Florida  
R- 34 PARKER, CHARLES PALMER—608 Chamber of Commerce Building, 141 N. E. 3rd Avenue, Miami 32, Florida  
R- 33 PARKER, ROBERT—11th Floor, Langford Building, Miami 32, Florida  
472 PARKER, WILLIAM DAVIS—701 Palmer Bank Building, Sarasota, Florida  
938 PARRY, ARTHUR EDWARD—4301 N. W. 7th Avenue, Miami, Florida  
861 PASCAL, SIDNEY SAM.—1002 Congress Building, Miami, Florida  
862 PATRICK, DANIEL L., JR.—600 S. Edgewood Avenue, Jacksonville, Florida  
273 PATRICK, RAYMOND V.—501 Jackson Street, Tampa, Florida.  
534 PATTON, WILLIAM M.—200 N. E. 1st Street, Gainesville, Florida  
881 PAUL, PHILIP—833 Meridian Avenue, Miami Beach, Florida  
863 PEARLMAN, MARVIN—1018 Langford Building, Miami, Florida  
458 PEEPLES, JAMES STEWART—Suite 3, 326 N. Main Street, Orlando, Florida  
360 PENNEY, HARRY E.—5944 Sunset Drive, South Miami, Florida  
18 PENTLAND, ROBERT, JR.—1701-1717 duPont Building, Miami, Florida  
748 PEPPER, LEONARD—Pepper Building, P. O. Box 68, Tallahassee, Florida  
687 PEREZ, FRANK—514 Franklin Street, Tampa, Florida  
231 PEREZ, WALDO F.—77 S. W. 27th Road, Miami, Florida  
872 PERLESS, ROBERT NORMAN—420 Lincoln Road, Miami Beach, Florida  
331 PERWIN, RICHARD I.—235 Lincoln Road, Miami Beach, Florida  
328 PETERSON, CLARENCE A.—338 N. Main Street, Orlando, Florida  
R- 47 PFLUG, JOSEPH LYNN, 376 E. New England Avenue, P. O. Box 813, Winter Park, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 129 PHILLIPS, JOSEPH E.—203 Radio Center Building, Fort Lauderdale, Florida  
963 PIERCE, JOHN E., JR.—330 Bostwick Avenue, Daytona Beach, Florida  
777 PLAGER, RICHARD HUGH—429 Plaza Building, Miami, Florida  
882 PLOTKIN, LAWRENCE—Suite 217, One Lincoln Road Building, Miami Beach, Florida  
R- 66 PLUMMER, WENDELL H.—3813 Swann Avenue, Tampa, Florida  
676 POLIN, MILTON—940 Lincoln Road, Miami Beach, Florida  
767 POLLAK, MELVIN—1200 S. W. 1st Street, Miami, Florida  
461 POMERANTZ, LEWIS—1401 S. W. 1st Street, Miami, Florida  
532 POPE, HAROLD C.—111 Harrison Avenue, Panama City, Florida  
R-259 POST, JOSEPH A.—1820 S. W. 3rd Avenue, Miami 36, Florida  
20 POTTER, CHARLES C.—338 N. Main Street, Orlando, Florida  
481 POTTER, CHARLES M.—338 N. Main Street, Orlando, Florida  
800 POWELL, WILLIAM J.—P. O. Box 699, Balboa, Canal Zone.  
256 POWERS, EARL P.—200 N. E. 1st Street, Gainesville, Florida  
692 POWERS, WILLIAM F.—934 Central Avenue, St. Petersburg, Florida  
864 PRATT, RICHARD WYATT—c/o Valdes and Johnson, 1224 Manatee Ave., W., Bradenton, Florida  
840 PRESSER, EDWIN—Flavet II, Apt. 365-A, Gainesville, Florida  
925 PRIDA, LUCIANO—236 North Dale Mabry Highway, Tampa, Florida  
718 PRIDE, ENOS PAUL, JR.—Stock Island, Key West, Florida  
435 PRINCE, JAMES H.—4021 Ashford Road, Atlanta 19, Georgia  
787 PRINS, RALPH K.—234 Biscayne Boulevard, Miami 32, Florida  
44 PROSSER, DAVID S.—208 S. Tennessee Avenue, Lakeland, Florida  
125 PURVIS, HUGH F.—1701-1717 duPont Building, Miami, Florida  
193 PURVIS, ROY L.—200 N. E. 1st Street, Gainesville, Florida  
607 QUENTIN, LAWRENCE D.—205 Datura Street, West Palm Beach, Florida  
114 QUINN, JIM—420 First National Bank Building, Tampa, Florida  
112 RABE, ALBERT A.—512 Florida National Bank Building, St. Petersburg, Florida  
R-119 RABEN, MURRAY—c/o J. A. Post, CPA, 10 N. E. 3rd Avenue, Miami, Florida  
R- 85 RACHLIN, NORMAN S.—145 Curtiss Parkway, Miami Springs, Florida  
520 RADLER, SAUL—P. O. Box 99, North Miami, Florida  
985 RAGANS, ROBERT H., JR.—7th Floor, William-Oliver Building, Atlanta 3, Georgia  
708 RAINES, ROBERT HUGH—1173 N. E. Cleveland Street, Clearwater, Florida  
998 RAINS, EUGENE O.—4102 Bay-to-Bay Boulevard, Tampa 9, Florida  
587 RALSTON, ROBERT E.—10th Floor, Schultz Building, Jacksonville, Florida  
392 RAMSEY, ERNEST A.—411 Fleming Street, Key West, Florida  
964 RAPPORT, MILTON H.—245 Shoreland Building, Miami, Florida  
705 RASH, WINN P.—7706 Nebraska Avenue, Tampa 4, Florida  
466 RAWLS, BERNARD DUPREE—1430 duPont Building, Miami, Florida  
665 RAYMOND, HERMAN C.—219 Roper Building, Miami 32, Florida  
743 REA, GRADY W., JR.—934 Central Avenue, St. Petersburg, Florida  
R- 22 READY, SAMUEL L.—1201-14 duPont Building, Miami 32, Florida  
R-222 REAMY, ROBERT L.—1825 Barnett National Bank Building, Jacksonville 2, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 764 REEVES, JOHN DEAN—2134 Hollywood Boulevard, Hollywood, Florida  
405 RESNEK, ABRAHAM—1820 S. W. 3rd Avenue, Miami, Florida  
455 RHODES, WILLIAM B.—S. E. 1st Street and Avenue C, Belle Glade, Florida  
R- 56 RIBBLER, WILLIAM—605 Lincoln Road, Miami Beach, Florida  
51 RICHEY, MISS MARY LUELIA—Accounting Department, Florida State University, Tallahassee, Florida  
250 RIEDERS, ROBERT M.—621 Florida Title Building, Jacksonville 2, Florida  
485 RIFE, JOHN W.—200 Hall Building, 150 S. E. 2nd Avenue, Miami, Florida  
735 RIHERD, THOMAS S.—3806 Obispo Street, Tampa, Florida  
305 RING, JOHN R.—1201-14 duPont Building, Miami 32, Florida  
181 RING, R. WARNER—1202 duPont Building, Miami 32, Florida  
R-131 RINGEL, WILLIAM REED—910 N. E. 19th Avenue, Fort Lauderdale, Florida  
801 RIPLEY, CLARENCE B.—P. O. Box 346, Ft. Pierce, Florida  
440 RIVERS, JOSEPH FREDERICK, II—925 Barnett National Bank Building, Jacksonville, Florida  
195 ROBERTS, CHARLES S.—602 Seybold Building, Miami, Florida  
108 ROBERTSON, J. L.—132½ Volusia Avenue, Daytona Beach, Florida  
632 ROBINSON, CAPT. WILLIS C., JR.—P. O. Box 587, Shalimar, Florida  
491 ROCHE, QUENTIN C.—Mete-Mower Division, Detroit Harvester, Richmond, Indiana  
R-114 ROCHKIND, OSCAR—513 Ainsley Building, Miami, Florida  
412 RODGERS, FREDERICK T.—514 Franklin St., Tampa, Florida  
518 RODMAN, MAX H.—245 Shoreland Building, c/o Weber, Thompson and Lefcourt, Miami 3, Florida  
49 ROEHSNER, GEORGE H.—Flagler Building, 416 Tampa Street, Tampa, Florida  
778 ROGERS, WALTER REGINALD—c/o Morgan, Altemus and Barrs, Industrial National Bank Building, Miami, Florida  
659 ROSEN, JERALD I.—Pan American Bank Building, 150 S. E. 3rd Avenue, Miami, Florida  
883 ROSENBAUM, IRVING—10 N. E. 3rd Avenue, Miami, Florida  
R- 37 ROSENBERG, NATHAN—2329 Coral Way, Miami 45, Florida  
823 ROSENTHAL, HERSCHEL—1122 duPont Building, Miami, Florida  
407 ROTH, EDWARD S.—712 Ainsley Building, Miami, Florida  
355 ROTH, LOUIS R.—712 Ainsley Building, Miami, Florida  
323 RUSSELL, MAJOR CARLOS L.—Budget Division, OCA, Room 3 B675, The Pentagon, Washington, D. C.  
416 RUSSELL, KENNETH G.—1343 Main Street, Sarasota, Florida  
884 RUST, IRWIN C.—303 Roper Building, Miami, Florida  
643 RYALS, LESTER JAMES—2702 Azeele Street, Tampa, Florida  
297 RYAN, ELEANOR M.—1505 Metropolitan Bank Building, Miami 32, Florida  
255 RYAN, JOHN F.—P. O. Box 1231, Jacksonville, Florida  
411 RYAN, WILLIAM B.—Independent Life Building, Jacksonville, Florida  
436 SACK, ELY J.—713 Florida Title Building, Jacksonville, Florida  
832 SACLARIDES, C. P.—1186 N. E. Cleveland Street, Clearwater, Florida  
719 SADOFF, MILTON—953 S. W. 1st Street, Miami 36, Florida  
655 SAFER, PAUL J.—235 Lincoln Road, Suite 211, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 119 ST. JOHN, NEWTON D.—411 Florida Title Building, Jacksonville, Florida  
744 SALATHE, FRANK PAUL—6 W. Chase Street, Pensacola, Florida  
541 SALB, CHESTER E.—1405 First National Bank Building, Miami, Florida  
516 SALTER, ABRAHAM J. — 1943 Hollywood Boulevard, Hollywood, Florida  
278 SALTMARSH, THOMAS W.—6 W. Chase Street, Pensacola, Florida  
668 SALZER, ERWIN STANTON—701 Times Building, St. Petersburg, Florida  
  
R- 50 SAMMONS, CLEM H., JR.—150 S. E. 2nd Street, Miami 32, Florida  
715 SAMUELS, MARTIN—P. O. Box 457, N. W. Branch, Miami, Florida  
R- 88 SARAVAY, JACOB—245 Shoreland Building, Miami, Florida  
279 SATHRE, FLOYD MAURICE—1953 - 71st Street, Miami Beach 41, Florida  
579 SCARBOROUGH, OVID P., JR.—314 W. Monroe Street, Jacksonville, Florida  
490 SCHAFER, ABRAHAM—Suite 216, 940 Lincoln Road, Miami Beach, Florida  
897 SCHANFALD, SELWYN, c/o Joseph A. Post, 10 N. E. 3rd Avenue, Miami, Florida  
979 SCHECHTER, JOSEPH M. JERRY—c/o Harry L. Davis, 704 Biscayne Building, Miami, Florida  
667 SCHELL, J. POWELL—c/o Sea Pak Corporation, St. Simons Island, Georgia  
949 SCHEMER, GERALD EUGENE — 409 Metcalf Building, Orlando, Florida  
  
R-132 SCHILD, BERTRAM—c/o David Stuzin & Company, Citizens Bank Building, Hialeah, Florida  
565 SCHINE, JEROME A.—514 Franklin Street, Tampa 1, Florida  
R-109 SCHNEIDER, MILTON—7820 Mendello Street, Coral Gables, Florida  
990 SCHOEDINGER, V. F.—1530 duPont Building, Miami, Florida  
R- 84 SCHOTT, ELWIN L. — Hollywood Federal Building, Hollywood, Florida  
400 SCHROERS, PAUL F.—1205 Wallingford Place, West Palm Beach, Florida  
  
R-133 SCHUELE, PHILIP J.—1825 Barnett National Bank Building, Jacksonville 2, Florida  
26 SCHUYLER, W. L.—840 Ingraham Building, Miami, Florida  
R-206 SCHWARTZ, DAVID M.—210 S. Franklin Street, Tampa, Florida  
224 SCHWARTZ, GEORGE—4111 N. Miami Avenue, Miami 37, Florida  
672 SCHWARTZ, GILBERT BRUCE—953 S. W. 1st Street, Miami 36, Florida  
749 SCOTT, NED HOBSON—P. O. Box 16, Gainesville, Florida  
784 SEGAL, IRA H.—1491 N. W. 20th Street, Miami, Florida  
87 SELDEN, CHARLES B.—523 duPont Building, Miami 32, Florida  
914 SELDINE, WILLIAM M.—c/o Philip W. Dilner, CPA, 414 Pan American Bank Building, Miami, Florida  
819 SELIK, MRS. YOLANDE L. — 1016 Biarritz Drive, Miami Beach, Florida  
  
R-122 SEMMEL, CHARLES H.—1938 Harrison Street, Hollywood, Florida  
965 SENNING, MRS. MAUDE—P. O. Box 506, Marathon, Florida  
139 SENSENEY, CHARLES G.—6012 - 8th Avenue, N., St. Petersburg, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 264 SEVERY, EVERETT W.—4301 N. W. 7th Avenue, Miami 37, Florida  
760 SHARFF, DAVID D.—610 N. E. 124th Street, North Miami, Florida  
380 SHARMAN, VICTOR J.—1405 First National Bank Building, Miami, Florida  
625 SHATTO, JAMES B.—1180 N. W. 73rd Street, Miami, Florida  
448 SHEALY, ARTHUR L., JR.—525 Barnett Bank Building, Jacksonville 2, Florida  
107 SHELDON, E. RUSSELL—701 Times Building, St. Petersburg, Florida  
333 SHELDON, FRED MICHAEL—235 Lincoln Road, Miami Beach, Florida  
700 SHELTON, JOHN CONRAD—700 43rd Street, S., St. Petersburg, Florida  
438 SHELTON, JOHN WINSTON—10th Floor, Schultz Building, Jacksonville 2, Florida  
634 SHELTON, WOODROW W.—310 Seminole Building, Jacksonville, Florida  
915 SHENKMAN, BERNARD—123 N. W. 12th Avenue, Miami, Florida  
98 SHEPARD, LEE C.—1005 First Federal Building, St. Petersburg, Florida  
246 SHEPARD, LEE C., JR.—309 Citizens Building, West Palm Beach, Florida  
381 SHEPPARD, HENRY W.—421 N. Bay Street, Eustis, Florida  
690 SHEPPARD, WILSON G.—421 N. Bay Street, Eustis, Florida  
568 SHILLINGTON, HUGH B.—550 Brickell Avenue, Miami, Florida  
426 SHINGLER, FRANKLIN S.—624 Hernando Street, Buena Vista, Georgia  
R-123 SHOVERS, ELMER—145 Curtiss Parkway, Miami Springs, Florida  
966 SHRIBER, DAVID—214 N. W. 73rd Street, Miami, Florida  
509 SIDEN, NATHAN—5890 S. W. 100th Street, Miami 56, Florida  
211 SIGAL, MYER O.—167 Riverside Drive, Macon, Georgia  
967 SIGMAN, ALAN—1701 duPont Building, Miami, Florida  
R- 54 SILETT, HARRY—214 Royal Palm Way, Palm Beach, Florida  
638 SILVER, JACK—1113 Florida Title Building, Jacksonville 2, Florida  
805 SILVERMAN, MARK R.—414 Pierce Street, Tampa, Florida  
315 SIMKOWITZ, ISIDORE B.—420 Lincoln Road, Miami Beach, Florida  
423 SIMMON, JOHN H.—1707 West Casa Street, Tampa 6, Florida  
723 SIMON, GEORGE MORRIS—245 Shoreland Building, Miami, Florida  
709 SIMON, HAROLD E.—P.O. Box 1708, Miami, Florida  
272 SINGER, ARTHUR—311 Lincoln Road, Miami Beach, Florida  
508 SINGER, SEYMOUR D.—420 Lincoln Road, Miami Beach, Florida  
945 SKELTON, BENSON L., JR.—P. O. Box 2312, Tampa 1, Florida  
470 SLAYTON, GEORGE H.—1900 Jetton Avenue, Tampa 6, Florida  
R-223 SMETHURST, B. M.—204 Shoreland Building, Miami 32, Florida  
R- 55 SMILES, LOUIS—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida  
669 SMITH, HAROLD W.—1734 Mayview Road, Jacksonville, Florida  
330 SMITH, J. PAUL—P. O. Box 789, Tampa, Florida  
R- 63 SMITH, PAUL S.—1241 Ingraham Building, Miami 32, Florida  
698 SMITH, PLATT T.—122 W. Forsyth Street, Jacksonville, Florida  
417 SMITH, R. BOB—308 Tampa Street, Room 246, Tampa, Florida  
338 SMITH, RALPH Y.—1011 Independent Life Building, Jacksonville, Florida  
505 SMITH, WILLIAM MARSHALL, JR.—Box 1188, Cocoa, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 168 SMOAK, PAUL R.—Suite 310, Seminole Building, 122 W. Forsyth Street, Jacksonville, Florida
- R-116 SORBER, CHARLES W.—602 Seybold Building, Miami 32, Florida  
650 SOUTHERN, JIM EVANS—1201-14 duPont Building, Miami, Florida  
551 SPANN, JULIUS H.—6 W. Chase Street, Pensacola, Florida  
617 SPARKMAN, STEPHEN M., III—1747 Arlington Street, Sarasota, Florida  
341 SPEAR, SIMEON D.—235 Lincoln Road, Miami Beach, Florida  
294 SPERRY, JOSEPH A.—Sulphur Springs Hotel, Tampa, Florida  
922 SPERRY, JOSEPH AUSTIN, III—203 S. 7th Street, Dade City, Florida  
R-115 SPITZER, STANLEY M.—60 South Shore Drive, Miami Beach, Florida  
546 STAFFORD, WILLIAM H.—7th Floor, Exchange National Bank Building, Tampa, Florida  
939 STAHL, HARVEY H.—1122 duPont Building, Miami, Florida  
673 STEIN, MAX GEORGE—816 Congress Building, Miami, Florida  
703 STEINLEN, JOHN J.—514 Franklin St., Tampa, Florida  
R- 77 STERN, ARNOLD J.—1002 Congress Building, Miami, Florida  
R- 49 STERNSTEIN, LEWIS—20 S. E. 3rd Avenue, Miami, Florida  
524 STEWART, BASIL M., JR.—1201-14 duPont Building, Miami 32, Florida  
337 STEWART, RICHARD H.—Box 3842, St. Petersburg, Florida  
745 STILL, HOMER EDWIN, JR.—Jacksonville Area Chamber of Commerce, 604 Hogan Street, Jacksonville, Florida  
602 STOCKTON, WILLIAM A., JR.—331-333 Pan-A Building, West Palm Beach, Florida  
769 STOCKWELL, DAVID IVON—203 Professional Building, Fort Lauderdale, Florida  
792 STOKES, ALBERT L. H.—1820 S. W. 3rd Avenue, Miami, Florida  
499 STONEROCK, ROBERT FRANKLIN — 811 Magnolia Avenue, Orlando, Florida  
R- 90 STONESIFER, CHARLES C.—436 East Shore Drive, Clearwater, Florida  
940 STRAWN, MAX MARSHALL—P.O. Box 1340, 801 Florida Theatre Building, St. Petersburg, Florida  
737 STUBBS, WILLIAM OSCAR, JR.—P. O. Box 1050, Tampa, Florida  
258 STUZZIN, DAVID—Citizens Federal Savings Building, 400 Hialeah Drive, Hialeah, Florida  
R- 53 SULLIVAN, NORBERT P. — 610 Empire Building, St. Petersburg, Florida  
610 SWEENEY, JOSEPH A.—1405 First National Bank Building, Miami 32, Florida  
941 SWEET, DONALD J.—701 Times Building, St. Petersburg, Florida  
131 TAIT, EDWARD B.—8017 N. E. 2nd Avenue, Miami 38, Florida  
865 TAYLOR, CHARLES E., JR.—P. O. Box 471, Ft. Myers, Florida  
892 TAYLOR, HAROLD COLEMAN — P. O. Box 1340, 801 Florida Theatre Building, St. Petersburg, Florida  
821 TAYLOR, CHARLES L.—1214 N. 26th Avenue, Hollywood, Florida  
968 TENENBAUM, MORRIS A.—1080 N. E. 175th Street, North Miami Beach, Florida  
R- 28 TERRY, LELAND E.—1030 duPont Building, Miami, Florida  
631 THOMPSON, MRS. BETH M.—919 So. Miami Avenue, Miami 32, Florida  
389 THOMPSON, EDGAR B.—245 Shoreland Building, Miami, Florida  
822 THOMSON, THOMAS L.—1201 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 657 THORPE, HARRY R.—220 Catalonia Avenue, Coral Gables, Florida  
465 TOMLINSON, ALLEN, III—1701-17 duPont Building, Miami, Florida  
640 TORNWALL, GEORGE E., JR. — 801 Florida Theatre Building,  
Tampa, Florida  
475 TRIPLETT, JOSEPH I.—Box 176, Green Cove Springs, Florida  
286 TRIPLETT, THOMAS EDWARD — 338 N. Main Street, Orlando,  
Florida  
450 TRIPP, CARL G.—Broderick Building, Lakeland, Florida  
830 TRIVETT, VICTOR G. — Controller, University of Miami, Coral  
Gables, Florida  
233 TRUMBO, SILAS B.—811 N. Magnolia Avenue, Orlando, Florida  
R- 45 TRUMBOWER, JERROLD S.—P. O. Box 1605, Rutland Building,  
14 E. Washington Street, Orlando, Florida  
154 TURNBURKE, H. M. — 1173 N. E. Cleveland Street, Clearwater,  
Florida  
562 TURNER, JOHN AMOS—601 Hawthorne Trail, Lakeland, Florida  
697 TURNER, LESLIE—401 Robertson Building, Ocala, Florida  
496 TURNEY, JOHN P.—Firestone Tire & Rubber Co., 116 Lee Street,  
Jacksonville, Florida  
351 TYLER, W. J.—200 Hall Building, 150 S. E. 2nd Street, Miami, Florida  
553 TYSON, HIRAM LYNTON—1565 Atlantic Boulevard, Jacksonville 7,  
Florida  
344 TYTELL, BERNARD—307 Roper Building, Miami, Florida  
871 ULMER, ESTEN A.—201 Plaza Building, Miami, Florida  
577 URBAN, O. RICHARD—1007 Barnett Bank Building, Jacksonville,  
Florida  
138 VALDES, JAMES F.—Morris-Pioneer Building, 1224 Manatee Avenue,  
West, Bradenton, Florida  
280 VALDES, ROBERT E.—7th Floor, Exchange National Bank Building,  
Tampa 2, Florida  
149 VARNEDOE, I. J.—2223 Oak Street, Jacksonville 4, Florida  
501 VASS, GEORGE T.—501 Morgan St., Tampa, Florida  
598 VEACH, ROBERT L.—2981 N. W. 54th Street, Miami, Florida  
336 VILLANEUVA, FENOR—1680 S. W. 15th Street, Miami, Florida  
R- 61 VINEYARD, VERNON F. — 203 Coker Building, Winter Haven,  
Florida  
793 VOGELSANG, PAUL PHILLIP, JR.—2134 Hollywood Boulevard,  
Hollywood, Florida  
834 VOGT, ROBERT G.—236 N. Ridgewood Avenue, Daytona Beach,  
Florida  
R-186 VROON, JULIUS M.—234 Biscayne Boulevard, Miami 32, Florida  
731 WAAS, MAXWELL—1200 S. W. 1st Street, Miami, Florida  
523 WACHA, FRANK A.—Post Office Building, Box 1175, Stuart, Florida  
646 WAGNER, FRED R., JR.—P. O. Box 935, Tallahassee, Florida  
539 WAITE, ROBERT S.—100 N. E. 3rd Avenue, Ft. Lauderdale, Florida  
486 WALKER, KENNETH D.—1701-17 duPont Building, Miami, Florida  
612 WALKER, WALLIS L.—Brinkley Building, Tallahassee, Florida  
684 WALLACH, HERBERT P., JR.—407 Lincoln Road, Miami Beach,  
Florida  
593 WALSH, LEON GEORGE, JR.—807 Tampa Theatre Building, Tampa  
2, Florida  
43 WALTON, WILLIAM O. — 220 Catalonia Avenue, Coral Gables,  
Florida  
310 WALZ, RAY J.—220 Miracle Mile, Coral Gables, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 802 WARD, CHARLES H.—P. O. Box 2029, Montgomery, Alabama  
R- 62 WARD, HARVEY D.—236 - 4th Avenue N., Safety Harbor, Florida  
299 WARD, J. T.—10th Floor, Schultz Building, Jacksonville, Florida  
174 WARMACK, WILLIAM J.—3000 Landover Street, Alexandria, Virginia  
209 WASSERMAN, SIDNEY—420 Lincoln Road, Miami Beach, Florida  
162 WEATHERS, JOHN C.—Hall Building, 150 S. E. 2nd Street, Miami  
32, Florida  
R- 36 WEAVER, JAMES S.—118 E. Broadway, Ocala, Florida  
393 WEBB, J. HOWARD—P. O. Box 226, S. Miami, Florida  
R- 5 WEBER, OTTO F.—245 Shoreland Building, Miami, Florida  
666 WEBSTER, NORMAN A.—c/o Ungar Buick Co., 1201 N. E. 2nd  
Avenue, Miami 32, Florida  
663 WEIDLING, ROLF S.—201 Radio Center Building, Fort Lauderdale,  
Florida  
R-110 WEIDMANN, PAUL BOWEN—915 Whiting, Tampa, Florida  
R- 19 WEINBERG, MORRIS W.—509 Ainsley Building, Miami 32, Florida  
288 WEINER, BENJAMIN—1625 duPont Building, Miami, Florida  
654 WEINER, IRVING J.—1625 duPont Building, Miami, Florida  
361 WEINER, MILTON—3020 S. W. 4th Avenue, Miami 45, Florida  
656 WEINER, SAMUEL—504 Biscayne Building, Miami, Florida  
980 WEINTRAUB, BERNARD B.—710 Biscayne Building, Miami, Florida  
917 WEISBARD, RALPH W.—c/o Weber, Thompson & Lefcourt, Shore-  
land Building, Miami, Florida  
609 WEISGLASS, JACK—1996 S. W. 1st Street, Miami 35, Florida  
R- 95 WEISS, HARRY J.—338 N. Main Street, Orlando, Florida  
99 WEISS, PAUL J.—1002 Security Building, Miami 32, Florida  
747 WELCH, GEORGE DALE—523 duPont Building, Miami, Florida  
517 WELLISCH, KURT—1414 Congress Building, Miami, Florida  
339 WELLS, GORDON W.—300 Brent Annex, Pensacola, Florida  
283 WELLS, H. IRVIN—215 American Building, Orlando, Florida  
497 WELLS, HAROLD E.—701 Times Building, St. Petersburg, Florida  
621 WELLS, MAXWELL W., JR. — 215 American Building, Orlando,  
Florida  
695 WENTWORTH, AUBREY DEAN—1921 Magnolia Drive, Tallahassee,  
Florida  
495 WETHERINGTON, CARLTON A.—718 Florida Title Building, Jack-  
sonville 2, Florida  
885 WHEELING, W. KEITH—Room 218, 7210 Red Road, South Miami 43,  
Florida  
581 WHITE, ROBERT N.— Masonic Building, P. O. Box 246, Cocoa,  
Florida  
918 WHITELOCK, WILLARD H.—840 Ingraham Building, Miami, Florida  
130 WHITFIELD, GEORGE B. — 345 Merchandise Mart, Chicago 54,  
Illinois  
R-107 WHYTE, NELSON L.—8017 N. E. 2nd Avenue, Miami 38, Florida  
R- 78 WICKS, CHARLES FRANKLIN—501 Magnolia Avenue, Orlando,  
Florida  
318 WIENER, ABRAHAM B.—1002 Congress Building, Miami, Florida  
839 WIENER, MARVIN I.—1002 Congress Building, Miami, Florida  
394 WILEY, C. ARTHUR—11th Floor, Langford Building, Miami 32,  
Florida  
21 WILKINS, MARTIN L.—106½ E. Main Street, Lakeland, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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- 675 WILLIAMS, DONALD KISTLER—2691 N. W. 7th Street, Miami,  
Florida
- 354 WILLIAMS, ELMO H.—806 Metropolitan Bank Building, Miami,  
Florida
- 281 WILLIAMS, GEORGE H., JR.—203 Coker Building, Winter Haven,  
Florida
- 951 WILLIAMS, JOSEPH T., JR.—825 W. St. Augustine Street, Tallahassee, Florida
- 582 WILLIAMS, WILLARD E.—112 E. University Avenue, Citizens Bank Building, Gainesville, Florida
- 886 WILLIFORD, KAY REECE—419 Magnolia Avenue, Orlando, Florida
- 401 WILLIS, BRYAN M.—State Auditor, Capitol, Tallahassee, Florida
- 746 WILLIS, DON FOSTER—408 Jenks, P. O. Box 327, Panama City, Florida
- 887 WILPON, ARNOLD F.—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- 627 WILSON, ALLAN P.—924 Lincoln Road, Miami Beach, Florida
- 919 WILSON, JAMES H.—Suites 5 & 6, Building F, Times Square, Fort Lauderdale, Florida
- 428 WINN, WOODSON O.—219 Love Building, Delray Beach, Florida
- 282 WINTERBURN, JACK R.—1403 Barnett Bank Building, Jacksonville 2, Florida
- 462 WINTERS, ARTHUR L.—1401 S. W. 1st Street, Miami 35, Florida
- 478 WITTENSTEIN, JOSEPH—409 Metcalf Building, Orlando, Florida
- 404 WOLFE, WILLIAM A.—521½ S. Andrews Avenue, Fort Lauderdale, Florida
- 662 WOOD, HAYES B.—1010 Biscayne Building, Miami, Florida
- 969 WOOLFE, WALTER L.—Route 6, Box 257, Jacksonville 7, Florida
- 970 WOOTEN, THOMAS WARREN — c/o Pentland and Cowles, 914 Pierce Street, Tampa, Florida
- 888 WRAY, WILLIAM K.—1530 duPont Building, Miami, Florida
- 889 WRIGHT, CARROLL DELOS, JR.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville 2, Florida
- 633 WRIGHT, THOMAS C.—310 Seminole Building, Jacksonville, Florida
- 403 WRIGHT, WILLIAM R.—1701 duPont Building, Miami, Florida
- 890 YALMAN, Maurice Lee—c/o Harry Blumin & Co., 407 Lincoln Road, Miami Beach, Florida
- 573 YARBROUGH, JAMES L., JR.—101 Barger Building, 5940 S. W. 73rd Street, South Miami 43, Florida
- 806 YARBROUGH, ORIN S.—c/o C. P. Saclarides, 1186 N. E. Cleveland Street, Clearwater, Florida
- 776 ZAIAC, MANUEL—3402 N. W. 17th Avenue, Miami 42, Florida
- 825 ZALPH, BYRON—1409 N. W. 7th Avenue, Miami, Florida
- 971 ZIFFER, EWALD—c/o Arthur Singer, CPA, 311 Lincoln Road, Miami Beach, Florida
- 651 ZITTRER, JOSEPH—305 N. W. 27th Avenue, Miami, Florida
- 891 ZUKOWSKA, WILHELMINA H.—1422 Cadiz Avenue, Coral Gables, Florida

# Alphabetical List of Firms of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice  
Their Profession in the State of Florida  
For the Year 1957

AHRANO AND HOSFORD—201 Title Bldg., Tallahassee, Fla.  
Mark A. Ahrano, C.P.A.; John W. Hosford, Jr., C.P.A.

ALLEN & ALLEN—Petroleum Building, Tallahassee, Florida; Perry, Florida;  
1529 - 20th St., Vero Beach, Florida  
E. C. Allen, C.P.A.; Donald G. Allen, C.P.A.

ALLEN AND GILLIAM—19 Collier Arcade, Box 1471, Ft. Myers, Florida  
George E. Allen, C.P.A.; Rexford W. Gilliam, C.P.A.

AYERS, JUREIT & BOND—Washington National Building, 3300 Ponce de Leon  
Boulevard, Coral Gables, Florida  
Clarence R. Ayers, C.P.A.; William F. Jureit, C.P.A.; William Bond, C.P.A.

BAGGETT AND BARFIELD—204 West Chase Street, Pensacola, Florida  
Marvin L. Baggett, C.P.A.; David C. Barfield, C.P.A.

BATEMAN AND JEFFRIES—Bank Plaza Building, Riviera Beach, Florida  
Justus B. Bateman, C.P.A.; William R. Jeffries, C.P.A.

BEARDEN & MILLER—3361 S. W. 3rd Avenue, Miami, Florida; 432 N. Washington Ave., Homestead, Florida  
Ralph H. Bearden, Jr., C.P.A.; Howard N. Miller, C.P.A.

BIEBRICH AND PARKER—11th Floor, Langford Building, Miami, Florida  
Edward J. Biebrick, C.P.A.; Robert Parker, C.P.A.

BIGHAM AND CARTER—501 Jackson Street, Tampa, Fla.  
Jay E. Bigham, C.P.A.; Sylvanus J. Carter, C.P.A.

HARRY BLUMIN & COMPANY—407 Lincoln Road, Miami Beach 39, Florida  
Harry Blumin, C.P.A.; Louis Smiles, C.P.A.; Herbert P. Wallach, Jr., C.P.A.;  
Robert A. Becker, C.P.A.; Franz Allina, C.P.A.; Seymour Brookmyer, C.P.A.

RUSSELL S. BOGUE & COMPANY — 501 Morgan Street, P. O. Box 2312,  
Tampa, Florida; 801 Florida Theatre Building, St. Petersburg, Florida  
Russell S. Bogue, C.P.A.; Frank O. Lee, C.P.A.; Jack T. Compton, C.P.A.;  
George T. Vass, C.P.A.; George E. Tornwall, Jr., C.P.A.; E. S. Campbell,  
C.P.A.; W. J. Hunsberger, C.P.A.

BOLGER & FISHER—447 Pan American Bank Building, Miami, Florida  
James L. Bolger, C.P.A.; W. Wirt Culbertson, C.P.A.; Charles B. Fisher,  
C.P.A.

BOONE & KILGORE—221 N. Ivanhoe Blvd., P. O. Box 751, Orlando, Fla.  
John W. Boone, C.P.A.; Forrest A. Kilgore, Jr., C.P.A.

BRADLEY & TRIPLETT—7 N. Orange Avenue, Green Cove Springs, Florida  
John K. Bradley, C.P.A.; Joseph I. Triplett, C.P.A.

BROMBERG, ARONOW & COMPANY—1000 Lincoln Road, Miami Beach  
Paul D. Bromberg, C.P.A.; Louis Aronow, C.P.A.; David B. Hipsman, C.P.A.

BROWN AND PATRICK—600 S. Edgewood Avenue, Jacksonville 5, Florida  
Daniel L. Patrick, Jr., C.P.A.; Ronald J. Brown, C.P.A.

BUNTING, COMER & COMPANY—Park Avenue at Scenic Hwy., Lake Wales,  
Fla.  
H. J. Comer, Jr., C.P.A.; Norman H. Bunting, C.P.A.; Herbert A. Ingle, Jr.,  
C.P.A.

BUNTING, COMER & TRIPP—Broderick Building, Lakeland, Fla.  
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Carl G. Tripp, C.P.A.

COCHRANE & COCHRANE—200 Professional Building, Ft. Pierce, Florida  
J. P. Cochrane, Jr., C.P.A.; Robert F. Cochrane, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

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- COLLEY & TRUMBOWER—Rutland Building, 14 E. Washington Street, Orlando, Florida  
Charles C. Colley, Jr., C.P.A.; Jerrold S. Trumbower, C.P.A.; Arnold Howell, C.P.A.
- COOPerman AND RUST—300 Roper Building, 20 S. E. 3rd Avenue, Miami, Florida  
Monroe L. Cooperman, C.P.A.; Irwin C. Rust, C.P.A.
- CREEL & DENNISON—505 Brent Annex, Pensacola, Fla.  
L. E. Creel, Jr., C.P.A.; Fayette Dennison, Jr., C.P.A.
- CROWN & McCrillus—126 Legal Bldg., Clearwater, Fla.  
W. E. Crown, Jr., C.P.A.; Robert M. McCrillus, C.P.A.
- W. O. DALEY & CO.—419 Magnolia Ave., Orlando, Fla.  
W. O. Daley, C.P.A.; K. E. Hart saw, C.P.A.
- DARBY, DARBY & ODOM—Stovall Professional Bldg., Tampa, Fla.; Peoples Hardware Bldg., Lake City, Fla.  
C. Dwight Darby, C.P.A.; Richard E. Darby, C.P.A.; D. B. Odom, C.P.A.
- DAVIS, LUNDY AND MINNICH—213 S. Baylen Street, Pensacola, Florida  
L. V. Davis, C.P.A.; E. H. Lundy, Jr., C.P.A.; Harold L. Minnich, C.P.A.
- DAVIS & SILVER—1113 Florida Title Building, Jacksonville, Florida  
Aaron Davis, C.P.A.; Jack Silver, C.P.A.
- DERBY AND GREENE—356 S. Beach St., Daytona Beach, Fla.  
A. Steuart Derby, Jr., C.P.A.; Singleton L. Greene, C.P.A.
- WILBUR F. DIVINE & COMPANY—711 Guaranty Bldg., West Palm Beach, Fla.  
Wilbur F. Divine, C.P.A.; Gerald L. Hawkins, C.P.A.
- DIXON & LONG—3575 W. Flagler Street, Miami, Florida  
Orville W. Dixon, C.P.A.; Melvin E. Long, C.P.A.
- FREDERIC DUNN-RANKIN & CO. — Post Office Box 986, Winter Park, Florida  
F. Dunn-Rankin, C.P.A.; Eleanor M. Ryan, C.P.A.
- EDMISTON AND McGHIN—City Bldg., St. Augustine, Fla.  
William C. Edmiston, Jr., C.P.A.; Andrew J. McGhin, Jr., C.P.A.
- CLYDE A. EPPERSON AUDIT COMPANY—843 Ingraham Bldg., Miami, Fla.  
Clyde A. Epperson, C.P.A.
- EVANS & CASHWELL—55 East Livingston Avenue, Orlando, Florida; Knowel Building, Winter Park, Florida  
A. Ross Evans, C.P.A.; Oscar W. Cashwell, Jr., C.P.A.
- FEIN & HIEPE—717 Times Bldg., St. Petersburg, Fla.  
Joseph Fein, C.P.A.; Edwin Hiepe, C.P.A.
- GASSNER & McLEAN—821 Florida National Bank Bldg., St. Petersburg, Florida  
Walter S. Gassner, C.P.A.; Thomas E. McLean, C.P.A.
- GOODRICH & VARNEDOE—2223 Oak Street, Jacksonville 4, Florida  
Charles H. Goodrich, C.P.A.; Ira J. Varndoe, C.P.A.
- GREENE AND OSBURN—617 Sanford Atlantic National Bank Bldg., Sanford, Fla.  
Jack I. Greene, C.P.A.; J. Karl Osburn, C.P.A.
- GRIFFITH & JOHNSTON—Washington St. Arcade, P. O. Box 2007, Orlando, Fla.  
Randolph C. Griffith, C.P.A.; John A. Johnston, C.P.A.
- GUIDA & LITTLE—Suite 209, 518 Tampa Street Building, Tampa, Florida  
Angelo Guida, C.P.A.; Robert M. Little, C.P.A.
- HALL & FISHER—10th Floor Schultz Building, 118 W. Adams Street, Jacksonville, Florida  
P. W. Fisher, C.P.A.; E. T. LeBaron, C.P.A.; J. T. Ward, C.P.A.; R. L. Barnes, C.P.A.; John W. Shelton, C.P.A.; R. E. Ralston, C.P.A.; R. W. Gordon, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

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- JOSEPH HARTMAN & ASSOCIATES—730 Lynch Building, Jacksonville, Florida  
Joseph Hartman, C.P.A.; Frank Benjamin, C.P.A.; Bennie M. Hoffenberg, C.P.A.
- HARVEY & HARVEY—Stovall Professional Building, P. O. Box 2109, Tampa, Florida  
P. J. Harvey, C.P.A.; Pierce J. Harvey, Jr., C.P.A.; William Kendall Baker, C.P.A.
- HECK & HASENCAMP—2012 Ponce deLeon Boulevard, Coral Gables 34, Florida  
James M. Heck, C.P.A.; James R. Hasencamp, C.P.A.
- HERRIS AND ROSEN—209 Pan American Bank Building, Miami, Florida  
Irving Herris, C.P.A.; Jerald I. Rosen, C.P.A.
- HIMES & HIMES—P. O. Box 1585, West Palm Beach, Florida; 6 S.E. 5th Avenue, Delray Beach, Florida; DeHon Building, Stuart, Florida  
Whitney B. Himes, C.P.A.; S. Hilburn Himes, C.P.A.; John F. Kirkton, C.P.A.; Frank A. Wacha, C.P.A.; Frederic T. DeHon, C.P.A.
- HIRSCH & KOHN—1218 Washington Avenue, Miami Beach, Florida  
George W. Hirsch, C.P.A.; Stewart L. Kohn, C.P.A.
- HOGLE & VOGT—236 North Ridgewood Avenue, Daytona Beach, Florida  
Francis M. Hogle, Jr., C.P.A.; Robert G. Vogt, C.P.A.
- JAMES D. A. HOLLEY & COMPANY—Washington Square Bldg., P. O. Box 1077, Tallahassee, Florida; 807 Tampa Theatre Building, Tampa 2, Florida  
James D. A. Holley, C.P.A.; V. Dudley Glover, Jr., C.P.A.; Leon G. Walsh, Jr., C.P.A.; M. A. Barineau, C.P.A.; Robert T. Gravely, C.P.A.
- JAMES & HARRIS—122 W. Forsyth Street, Jacksonville, Florida  
Benjamin E. James, C.P.A.; Lewis E. Magee, C.P.A.; Platt T. Smith, C.P.A.
- JOHNSON & COMPANY—2099 Park Street, Jacksonville, Florida  
Charles W. Johnson, Jr., C.P.A.; H. Preston Durland, C.P.A.
- KURTZ & MARTIN—111 East Robinson Avenue, Orlando, Florida  
Howard E. Kurtz, C.P.A.; William Robert Martin, C.P.A.
- LAWLOR AND LIST—200 Lake Avenue, Lake Worth, Florida  
Harold J. Lawlor, C.P.A.; Joel List, C.P.A.
- LEAVY AND EBER—1750 S. W. 3rd Ave., Miami, Fla.  
Victor I. Eber, C.P.A.; Yale M. Leavy, C.P.A.
- LESTER & KENNEDY—Philips Professional Building, Winter Haven, Florida  
A. Gilbert Lester, C.P.A.; Robert L. Kennedy, C.P.A.
- LEVINE, COHN & SHENKMAN—123 N. W. 12th Avenue, Miami, Florida  
Saul S. Levine, C.P.A.; Stanley D. Cohn, C.P.A.; Bernard Shenkman, C.P.A.
- REX MEIGHEN & COMPANY—7th Floor, Exchange National Bank Building, Tampa 2, Florida  
Rex Meighen, C.P.A.; Mark W. Eastland, Jr., C.P.A.; Robert E. Valdes, C.P.A.; William H. Stafford, C.P.A.; Mickey Rex Meighen, C.P.A.
- MILLIGAN & BURKE—925 Barnett National Bank Bldg., P. O. Box 1079, Jacksonville, Fla.  
Claude K. Milligan, C.P.A.; J. W. Burke, C.P.A.; George L. Milligan, C.P.A.; Joseph F. Rivers, II, C.P.A.
- M. A. MONTENEGRIO & COMPANY—514 Franklin Street, P. O. Box 789, Tampa, Florida; P. O. Box 1188, Cocoa, Florida  
J. Paul Smith, C.P.A.; Fred T. Rogers, C.P.A.; William M. Smith, Jr., C.P.A.; Theo. F. Chive, C.P.A.; Harry E. Hurst, C.P.A.; Jerome A. Schine, C.P.A.; Frank J. Perez, C.P.A.
- MORGAN, ALTEMUS & BARRS—Industrial National Bank Bldg., 25 W. Flagler Street, Miami, Florida  
Robert M. Morgan, C.P.A.; Robert M. Altemus, C.P.A.; R. Grady Barrs, C.P.A.
- MORRIS AND GRACE—216 Catalonia Avenue, Coral Gables 34, Florida  
Clarence C. Morris, C.P.A.; Richard C. Grace, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

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OSBURN AND GREENE—210 E. Colonial Drive, Orlando, Fla.

J. Karl Osburn, C.P.A.; Jack I. Greene, C.P.A.

PARKER, BERNSTEIN & HENRIQUEZ—608 Chamber of Commerce Bldg., Miami, Fla.

Charles Palmer Parker, C.P.A.; Norcott S. Henriquez, C.P.A.; Barney Bernstein, C.P.A.

PENTLAND & COWLES—414 Pierce Street, Tampa, Florida

Frank L. Cowles, C.P.A.; T. E. Craig, C.P.A.; Robert Pentland, Jr., C.P.A.

PENTLAND, PURVIS, KELLER & CO.—1701-17 duPont Building, Miami, Florida; 408 Broward National Bank Building, Fort Lauderdale, Florida; 11-16 Stoer Bldg., Leesburg, Florida

Robert Pentland, Jr., C.P.A.; Hugh F. Purvis, C.P.A.; James I. Keller, C.P.A.; Lyndon C. Conlon, C.P.A.; Allen Tomlinson, III, C.P.A.; Clayton L. Bullock, C.P.A.; William R. Wright, C.P.A.; Kenneth D. Walker, C.P.A.; Walter P. Davidson, C.P.A.; Joel G. Brown, C.P.A.; Conrad Demro, Jr., C.P.A.; Earl L. Henrichs, C.P.A.; E. Nolan Johnson, C.P.A.; John L. Fahs, C.P.A.; G. Bland Leach, C.P.A.

POMERANTZ & LEVITT—1401 S. W. 1st Street, Miami, Florida

Lewis Pomerantz, C.P.A.; Barnet Levitt, C.P.A.

POTTER, BOWER & COMPANY—338 North Main St., P. O. Box 3426, Orlando, Fla.

Charles C. Potter, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett, C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.; Clarence A. Peterson, C.P.A.

POWERS & REA—934 Central Avenue, St. Petersburg, Florida

W. F. Powers, C.P.A.; G. W. Rea, Jr., C.P.A.

PURVIS, GRAY & POWERS—200 N.E. 1st Street, P. O. Box 16, Gainesville, Florida

Roy L. Purvis, C.P.A.; Howard W. Gray, C.P.A.; Earl P. Powers, C.P.A.; William M. Patton, C.P.A.; Frank J. Miles, C.P.A.; John G. F. Knight, C.P.A.

QUENTIN & BLAKE—205 Datura Street, West Palm Beach, Florida

Lawrence D. Quentin, C.P.A.; Cecil R. Blake, C.P.A.

RESNEK & LANDIS—1820 S. W. 3rd Ave., Miami, Fla.

Abraham Resnek, C.P.A.; Leo Landis, C.P.A.

RIEDERS, FINK & COMPANY—Florida Title Building, Jacksonville, Florida; Robertson Building, Ocala, Florida

Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.; Bertram H. Kaplan, C.P.A.; Leslie C. Turner, C.P.A.

RING, MAHONY & ARNER—1201-16 duPont Building, Miami 32, Florida; 522 Barnett National Bank Bldg., Jacksonville, Florida; 311 Broward National Bank Bldg., Ft. Lauderdale, Florida

R. Warner Ring, C.P.A.; John Mahony, C.P.A.; W. W. Arner, C.P.A.; John R. Ring, C.P.A.; A. I. Hemmings, C.P.A.; J. W. Kindelan, C.P.A.; B. M. Stewart, Jr., C.P.A.; S. L. Ready, C.P.A.; Arthur L. Shealy, Jr., C.P.A.

ROBERTS & MORROW—520 Seybold Building, Miami, Florida

Charles S. Roberts, C.P.A.; Sylvester J. Morrow, C.P.A.

ROTH & GOTTLIEB—712 Ainsley Bldg., Miami 32, Fla.

Edward S. Roth, C.P.A.; Irving J. Gottlieb, C.P.A.

SADOFF AND SCHWARTZ—953 S. W. 1st Street, Miami 36, Florida

Milton Sadoff, C.P.A.; Gilbert B. Schwartz, C.P.A.

SALTMARSH, CLEAVELAND & GUND—6 W. Chase St., Pensacola, Fla.; 106 E. 4th St., Panama City, Fla.

Thomas W. Saltmarsh, C.P.A.; Harold H. Cleaveland, C.P.A.; Charles F. Gund, C.P.A.; Julius H. Spann, C.P.A.; Harold C. Gordon, C.P.A.; Don F. Willis, C.P.A.; Frank P. Salathe, C.P.A.

SHARMAN & MACTYE—1405 First National Bank Bldg., Miami, Fla.

Victor J. Sharman, C.P.A.; William H. Mactye, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

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- SHELDON, CURRY, CANNING & WELLS—701 Times Building, St. Petersburg, Florida  
E. R. Sheldon, C.P.A.; George B. Curry, Jr., C.P.A.; Harold E. Wells, C.P.A.; Wilbert R. Canning, C.P.A.; E. Stan Salzer, C.P.A.
- SHEPARD & KLANDERMAN—1005 First Federal Building, St. Petersburg, Florida  
Lee C. Shepard, C.P.A.; Gerald E. Klanderman, C.P.A.
- SHEPPARD & SHEPPARD—421 N. Bay Street, P. O. Box 957, Eustis, Florida; Room 8, Kilgore Building, Leesburg, Florida  
Henry W. Sheppard, C.P.A.; Wilson G. Sheppard, C.P.A.
- SHILLINGTON & FAY—550 Brickell Avenue, Miami, Florida  
Hugh B. Shillington, C.P.A.; Gilbert J. Fay, C.P.A.
- SMETHURST & DESSAINT—204 Shoreland Bldg., Miami, Fla.  
B. M. Smethurst, C.P.A.; Louis M. Dessaint, C.P.A.
- SMITH & BRALEY—308 Tampa Street, Tampa, Florida  
R. Bob Smith, C.P.A.; William J. Braley, C.P.A.
- SMITH, RYAN & CARLISLE—Independent Life Bldg., Jacksonville, Fla.  
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.; Robert T. Carlisle, C.P.A.
- SMOAK, DAVIS & NIXON—310 Seminole Bldg., Jacksonville 2, Florida  
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.; Thomas C. Wright, C.P.A.; Woodrow W. Shelton, C.P.A.
- SMOAK, DAVIS & NIXON—212 Todd Building, Ocala, Florida  
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.; Thomas C. Wright, C.P.A.; Woodrow W. Shelton, C.P.A.; Walter L. Woolfe, C.P.A.
- SPEAR, SHELDON & COMPANY—235 Lincoln Road, Miami Beach, Florida  
Fred M. Sheldon, C.P.A.; Simeon D. Spear, C.P.A.; Paul J. Safer, C.P.A.
- SPERRY AND SPERRY—Post Office Box 942, 203 S. 7th St., Dade City, Florida  
Joseph A. Sperry, C.P.A.; A. Justin Sperry, C.P.A.
- STONEROCK & TRUMBO—Post Office Box 1908, 811 Magnolia Ave., Orlando, Florida  
Robert F. Stonerock, C.P.A.; Silas B. Trumbo, C.P.A.
- DAVID STUZIN & COMPANY—Citizens Federal Savings Bldg., 400 Hialeah Drive, Hialeah, Florida  
David Stuzin, C.P.A.; Charles Hertzoff, C.P.A.
- EDWARD B. TAIT & COMPANY—8017 N. E. 2nd Ave., Miami, Fla.  
Edward B. Tait, C.P.A.; Nelson L. Whyte, C.P.A.
- BETH M. THOMPSON & COMPANY—919 South Miami Ave., Miami, Fla.  
Beth M. Thompson, C.P.A.; Gordon C. Gustafson, C.P.A.
- TURNBURKE, BROCK & RAINES—1173 N. E. Cleveland St., Clearwater, Fla.  
Harry M. Turnburke, C.P.A.; Charles A. Brock, C.P.A.; Robert H. Raines, C.P.A.
- TYLER AND RIFE—200 Hall Building, 150 S. E. 2nd Street, Miami, Florida  
W. J. Tyler, C.P.A.; John W. Rife, C.P.A.
- TYSON AND MEEK—1565 Atlantic Boulevard, Jacksonville, Florida  
H. Lynton Tyson, C.P.A.; J. Hunter Meek, Jr., C.P.A.; Emory L. Meek, C.P.A.
- VALDES & JOHNSON—1224 Manatee Avenue, W., Bradenton, Florida  
James F. Valdes, C.P.A.; Harold C. Johnson, C.P.A.; Richard W. Pratt, C.P.A.
- VINEYARD AND COMPANY—203 Coker Building, Winter Haven, Florida  
V. F. Vineyard, C.P.A.; G. H. Williams, Jr., C.P.A.; Raymond Patrick, C.P.A.
- SIDNEY WASSERMAN AND COMPANY—420 Lincoln Rd., Miami Beach, Fla.  
Sidney Wasserman, C.P.A.; Bernard Olin, C.P.A.
- WEBER, THOMPSON & LEFCOURT—245 Shoreland Building, Miami, Florida  
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.; Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.; George M. Simon, C.P.A.
- WEINBERG & FELD—509 Ainsley Building, Miami, Florida  
Morris W. Weinberg, C.P.A.; Max P. Feld, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

---

WEISGLASS AND MARDER—1996 S. W. 1st Street, Miami 35, Florida  
Jack Weisglass, C.P.A.; Bernard Marder, C.P.A.

WICKS, THOMPSON & BROWNYARD—501 Magnolia Ave., Orlando, Florida  
Beth M. Thompson, C.P.A.; Charles F. Wicks, C.P.A.; George A. Brownyard,  
C.P.A.

WIENER & STERN—1002 Congress Building, Miami 32, Florida  
A. B. Wiener, C.P.A.; Arnold J. Stern, C.P.A.; Marvin I. Wiener, C.P.A.

WILLIAMS & CUNNINGHAM—Citizens Bank Bldg., Gainesville, Fla.  
Willard E. Williams, C.P.A.; Dudley H. Cunningham, C.P.A.

WILLIAMS AND KAISER—117 N. E. 1st Avenue, 806 Metropolitan Bank Build-  
ing, Miami, Florida

Elmo H. Williams, C.P.A.; Julius H. Kaiser, C.P.A.  
WITTENSTEIN, HARTMAN & COMPANY—409 Metcalf Building, Orlando,  
Florida  
Joseph Hartman, C.P.A.; Joseph Wittenstein, C.P.A.

## Alphabetical List of PUBLIC ACCOUNTANTS

**Authorized to Practice  
Their Profession in the State of Florida  
For the Year 1957**

P.A.  
Certificate  
Number

- |     |   |
|-----|---|
| 359 | ANDREWS, JOHN—P. O. Box 3291, Tampa, Fla.   |
| 362 | BARNES, M. H.—702 Citizens & Southern National Bank Bld., Atlanta, Georgia                      |
| 108 | BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida       |
| 7   | BOYLE, JOHN C.—517-19 Edgmont Avenue, Chester, Penn.  |
| 353 | CLARKE, I. LLOYD—P. O. Box 520, 210 City Bldg., St. Augustine, Fla.                             |
| 122 | DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Florida                                      |
| 234 | DEVLIN, PHILIP—P. O. Box 83, 220 North 7th Street, Palatka, Florida                             |
| 19  | DISMORE, GEORGE B.—1350 E. Adams Street, Jacksonville, Florida                                  |
| 235 | DUNCAN, E. ALEXANDER—131 E. Bay St., Jacksonville, Florida                                      |
| 341 | DUNN, MOREY—714 Florida Avenue, West Palm Beach, Florida  |
| 473 | FIELD, WILLIAM H.—P. O. Box 287, Miami Springs, Florida   |
| 128 | FLUNO, ARTHUR S.—781 Antionette Avenue, Winter Park, Florida                                    |
| 131 | FOYE, ARTHUR B.—67 Broad St., New York 4, N. Y.   |
| 133 | GANE, O. A.—315 Fern Street, West Palm Beach, Florida   |
| 244 | GENTRY, WILLIAM O.—P. O. Box 2504, Sarasota, Florida  |
| 466 | GIVEN, A. F.—319 N. E. 2nd Avenue, Miami, Florida   |
| 380 | GLUNTS, JAMES D.—31 Milk St., Boston, Mass.   |
| 249 | HACKNEY, JAMES H.—4244 Vacation Lane, Arlington 7, Va.  |
| 34  | HENSON, MISS M. GLENN—310 Professional Bldg., Bradenton, Fla.                                   |
| 143 | HORWATH, ERNEST B.—Horwath & Horwath, 1225 duPont Bldg., Miami, Fla.                            |
| 147 | HORWATH, JOHN N.—Horwath & Horwath, 212 Marine Bank and Trust Co., Building, Tampa, Florida     |
| 356 | JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Florida  |
| 392 | LEPPARD, WILLIAM M.—1430 W. Peachtree Street, N. W., Atlanta, Georgia                           |
| 276 | MARTZ, ROLLIE C.—2047 -21st Ave., N., St. Petersburg, Florida                                   |
| 272 | McGEE, F. E.—P. O. Box 458, Riverside Station, Miami, Florida                                   |
| 401 | MILLER, GEORGE B.—9060 N. E. 6th Ave., Miami, Florida   |
| 292 | PACE, MURL E.—254 So. Orange Avenue, Orlando, Florida   |
| 299 | PRATT, HENRY J.—1300 1st National Bldg., Birmingham, Ala.                                       |
| 66  | PRIBBLE, ROLAND C.—Pribble, Wells & Laney, 215 American Bldg., P. O. Box 3667, Orlando, Florida |
| 421 | SAWYER, CLIFTON A.—2141 Elmwood Avenue, Norwood 7, Rhode Island                                 |
| 177 | SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.   |
| 467 | SCHWERDTFEGER, GEORGE—206 W. Lafayette Street, Tampa, Florida                                   |
| 188 | TOTH, LOUIS—Horwath & Horwath, 1225 duPont Bldg., Miami, Fla.                                   |

## **Alphabetical List of Firms of PUBLIC ACCOUNTANTS**

**Authorized to Practice  
Their Profession in the State of Florida  
For the Year 1957**

**HASKINS & SELLS**—1825 Barnett National Bank Building, Jacksonville, Florida  
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.; Gordon  
M. Hill, C.P.A.; Robert L. Reamy, C.P.A.

**HORWATH AND HORWATH**—1333 duPont Building, Miami, Florida; 408  
Broward National Bank Building, Ft. Lauderdale, Florida  
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; C. Vernon  
Kane, C.P.A.; I. L. de Naray, C.P.A.

**PRIBBLE, WELLS & LANEY**—215 American Bldg., P. O. Box 3667, Orlando,  
Fla.

R. C. Pribble, P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.; A. A.  
Ehrlich, C.P.A.; Maxwell W. Wells, Jr., C.P.A.; George J. Baer, C.P.A.

# **Geographical List of CERTIFIED AND PUBLIC ACCOUNTANTS**

**Authorized to Practice**

**Their Profession in the State of Florida**

**For the Year 1957**

## **AVON PARK**

ENGLAND, WILLIAM R., C.P.A.;  
9 N. Florida Avenue

## **BARTOW**

HAINES, LELAND H., C.P.A.; Resident Office, Auditor General, USAF  
NUNEZ, GEORGE T., C.P.A.; 115 E.  
Summerlin Street

## **BELLE GLADE**

BAMFORD, WALTER C., C.P.A.;  
Elisbury Building  
RHODES, WILLIAM B., C.P.A.; S. E.  
1st Street & Avenue C.

## **BRADENTON**

HENSON, M. GLENN (MISS), P.A.;  
310 Professional Building, 1023 Manatee Avenue, W.  
JOHNSON, HAROLD C., C.P.A.; 219 4th Avenue, E.  
OGILBY, JOHN JOSEPH, C.P.A.; 421 - 21st Street, W.  
PRATT, RICHARD WYATT, C.P.A.; c/o Valdes & Johnson, 1224 Manatee Avenue, W.  
VALDES, JAMES F., C.P.A.; Morris-Pioneer Building, 1224 Manatee Avenue, W.

## **CITRA**

LILLARD, URBAN L., C.P.A.; Route 2, Box 72-B

## **CLEARWATER**

BROCK, CHARLES A., C.P.A.; 1173 N. E. Cleveland Street  
CROWN, WILLIAM E., JR., C.P.A.; 126 Legal Building, 422 Cleveland Street  
McCRILLUS, ROBERT M., C.P.A.; 126 Legal Building, 422 Cleveland Street  
RAINES, ROBERT HUGH, C.P.A.; 1173 N. E. Cleveland Street  
SACLARIDES, C. P., C.P.A.; 1186 N. E. Cleveland Street  
STONSIFER, CHARLES C., C.P.A.; 436 East Shore Drive  
TURNBURKE, H. M., C.P.A.; 1173 N. E. Cleveland Street

YARBROUGH, ORIN S., C. P. A.;  
c/o C. P. Saclarides, 1186 N. E. Cleveland Street

## **COCOA**

DAVIES, DANIEL R., C.P.A.; Post Office Box 1188  
SMITH, WILLIAM MARSHALL, JR., C.P.A.; Post Office Box 1188  
WHITE, ROBERT N., C.P.A.; Masonic Building, P. O. Box 246

## **DADE CITY**

SPERRY, JOSEPH AUSTIN, III, C.P.A.; 203 S. 7th Street

## **DAVENPORT**

HICKMAN, WILLIAM P., C.P.A.; P. O. Box 261

## **DAYTONA BEACH**

BURGESS, JOHN H., C.P.A.; Sea Isle Building, 100 Broadway  
DERBY, A. STEUART, JR., C.P.A.; 356 S. Beach Street  
GENTER, FRANK M., C.P.A.; 849 Wingate Building, 118½ Volusia Avenue  
GREENE, SINGLETON L., C.P.A.; 356 South Beach Street

HOGLE, FRANCIS M., JR., C.P.A.; 236 N. Ridgewood Avenue  
MANVILLE, FREDERICK G. H., C.P.A.; 533 Seabreeze Boulevard

MAY, ALBERT L., C.P.A.; 205 Riverview Boulevard  
MAY, ROBERT DOUGLAS, C.P.A.; 205 Riverview Boulevard

PIERCE, JOHN E., JR., C.P.A.; 330 Bostwick Avenue  
ROBERTSON, J. L., C.P.A.; 132½ Volusia Avenue  
VOGT, ROBERT G., C.P.A.; 236 N. Ridgewood Avenue

## **DELAND**

BEIGHTS, DR. DAVID MIERS, C.P.A.; Stetson University  
GOMILLION, AUBREY E., C.P.A.; 215 Conrad Building  
MILLER, DAVID W., C.P.A.; White-hair Building

**DELRAY BEACH**

KIRKTON, JOHN F., C.P.A.; 18 S. E.  
4th Avenue  
WINN, WOODSON O., C.P.A.; 219  
Love Building

**EUSTIS**

SHEPPARD, HENRY W., C.P.A.;  
421 N. Bay Street  
SHEPPARD, WILSON G., C.P.A.;  
421 N. Bay Street

**FT. LAUDERDALE**

BURKE, WILLIAM J., C.P.A.; 311  
Broward National Bank Building  
COFFMAN, LOWELL HUGH, JR.,  
C.P.A.; c/o Ring, Mahony & Arner,  
311 Broward National Bank Building  
COLEMAN, RAYMOND C., C.P.A.;  
203 Hector Building  
CONLON, LYNDON C., C.P.A.; 408  
Broward National Bank Building  
DELLA-DONNA, ALPHONSE, C.P.  
A.; c/o Horwath & Horwath, 409  
Broward National Bank Building  
ELLYSON, ROBERT C., C.P.A.; 840  
Wyoming Avenue  
FOWLER, MARY R. (MRS), C.P.A.;  
c/o Ray C. Coleman, C.P.A., P. O.  
Box 699  
GOTTLIEB, MURRAY JAMES,  
C.P.A.; Bryan Arcade Building  
GUIDO, GENE J., C.P.A.; 3210 West  
Broward Boulevard

HARRINGTON, ALFRED D., JR.,  
C.P.A.; c/o Ring, Mahony & Arner,  
311 Broward National Bank Building  
HENSON, J. LEWIS, C.P.A.; 113 S. E.  
2nd Street

HOCH, JOEL, C.P.A.; Suite 506 Profes-  
sional Building, Sunrise Center  
KANE, C. VERNON, C.P.A.; 408  
Broward National Bank Building  
KLEIN, M. SYLVESTER, C.P.A., 201  
Radio Center Building

LINDFORS, CHARLES H., C.P.A.;  
100 N. E. 3rd Avenue  
MARSHALL, BYRD FARMER,  
C.P.A.; 2607 Key Largo Lane  
MAURER, W. S., C.P.A.; 405 First  
Federal Building

MAXWELL, RAYMOND R., C.P.A.;  
910 N. E. 19th Avenue  
PHILLIPS, JOSEPH E., C.P.A.; 203  
Radio Center Building

RINGEL, WILLIAM REED, C.P.A.;  
910 N. E. 19th Avenue

STOCKWELL, DAVID IVON, C.P.A.  
203 Professional Building

WAITE, ROBERT S., C.P.A.; 100 N.  
E. 3rd Avenue

WEIDLING, ROLF S., C.P.A.; 201  
Radio Center Building

WILSON, JAMES H., C.P.A.; Suites  
5 & 6, Building F, Times Square

WOLFE, WILLIAM A., C.P.A.;  
521½ S. Andrews Avenue

**FORT MYERS**

ALLEN, GEORGE E., C.P.A.; 19  
Collier Arcade  
BROWN, EADWARD M., C.P.A.;  
1555 Carson Street  
GILBERT, DONALD E., C.P.A.; 1555  
Carson Street  
GILLIAM, REXFORD W., C.P.A.; 19  
Collier Arcade  
KERFOOT, RONALD, C.P.A.; 2948  
Calvin Boulevard  
TAYLOR, CHARLES E., JR., C.P.A.;  
P. O. Box 471

**FORT PIERCE**

GOFF, GEORGE E., C.P.A.; 230 Raul-  
erson Building  
RIPLEY, CLARENCE B., C.P.A.; P.  
O. Box 346  
McALPIN, IRA M., JR., C.P.A., 207½  
Orange Avenue

**FORT WALTON BEACH**

BRYAN, RICHARD BRENTWOOD,  
C.P.A.; c/o Creel & Dennison, 210-211  
Patton Building

**GAINESVILLE**

ANDERSON, CARL A., C.P.A.; 1515  
Northwest 41st Road  
ANSLEY, AUGUSTUS E., C.P.A.;  
402 Northwest 36th Street  
BENTON, HUGH H., C.P.A.; 630 N.  
W. 34th Terrace  
BLACKBURN, JOHN OLIVER,  
C.P.A.; 1225 S. W. 2nd Avenue  
CARSON, MARION, C.P.A.; 123 N.  
W. 23rd Street  
CRIPPEN, ALBERT H., JR., C.P.A.;  
P. O. Box 16  
CUNNINGHAM, DUDLEY H.,  
C.P.A.; Citizens Bank Building  
DENNARD, ROBERT LEE, C.P.A.;  
Accounting Dept., School of Business  
Administration, U. of F.  
GRAY, HOWARD W., C.P.A.; 200  
N. E. 1st Street

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

---

HICKS, EMILY C. (MRS.), C.P.A.;  
124 N. W. 20th Drive

KNIGHT, JOHN G. F., C.P.A.; P. O.  
Box 16

MILES, FRANK J., C.P.A.; 200 N. E.  
1st Street

MOORE, JAMES FRANCIS, C.P.A.;  
1418 N. W. 17th Street

PATTON, WILLIAM M., C.P.A.; 200  
N. E. 1st Street

POWERS, EARL P., C.P.A.; 200 N. E.  
1st Street

PRESSER, EDWIN, C.P.A.; Flavet  
II, Apt. 365-A.

PURVIS, ROY L., C.P.A.; 200 N. E.  
1st Street

SCOTT, NED HOBSON, C.P.A.; P.  
O. Box 16

WILLIAMS, WILLARD E., C.P.A.;  
Citizens Bank Building, 112 E. Uni-  
versity Avenue

**GREEN COVE SPRINGS**

BRADLEY, JOHN K., C.P.A.; Box  
176

TRIPLETT, JOSEPH I., C.P.A.; Box  
176

**HAINES CITY**

LOUCKS, JOHN E., C.P.A.; P. O.  
Box 244

**HOLLYWOOD**

CLENEAY, FRANK B., C.P.A.;  
Hollywood Federal Savings & Loan  
Building, 1909 Tyler Street, Room 401

EATON, GERALD T., C.P.A.; 407  
Hollywood Federal Building, 1909  
Tyler Street

HARRIS, ROY R., C.P.A.; 1841 Jack-  
son Street

ILOWIT, BELMONT, C.P.A.; 1909  
Harrison Street

NEUWAHL, MALCOLM, C.P.A.;  
c/o Frank B. Cleneay, C.P.A., 1909  
Tyler Street

REEVES, JOHN DEAN, C.P.A.; 2134  
Hollywood Boulevard

SALTER, ABRAHAM J., C.P.A.;  
1943 Hollywood Boulevard

SCHOTT, ELWIN L., C.P.A.; Holly-  
wood Federal Building, 1909 Tyler  
Street

SEMMLER, CHARLES H., C.P.A.;  
1938 Harrison Street

TAYLOR, CHARLES L., C.P.A.;  
1214 North 26th Avenue

VOGELSANG, PAUL PHILLIP, JR.,  
C.P.A.; 2134 Hollywood Boulevard

**HOMESTEAD**

KUBLIN, ROSE P. (MRS.), C.P.A.;  
Route 2, Box 230

**INDIAN ROCKS BEACH**

JOHNSON, LLOYD L., C.P.A.; 38 N.  
Gulf Boulevard

**JACKSONVILLE**

ANDREWS, MERRILL H., C.P.A.;  
1816 Pearl Street

ARMSTRONG, PENDLETON R.,  
C.P.A.; 411 Consolidated Building

BARNES, RICHARD L., C.P.A.; 10th  
Floor, Schultz Building

BARNES, EDWIN E., C.P.A.; 3655  
Hedrick Street

BELL, WILLIAM H., P.A.; Haskins  
& Sells, 1825 Barnett National Bank  
Building

BENJAMIN, FRANK, C.P.A.; 730  
Lynch Building

BLITCH, GORDON P., C.P.A.; 718  
Laura Street

BRADFORD, HARLAND B., C.P.A.;  
1702 Barnett National Bank Building

BROWN, RONALD JAMES, C.P.A.;  
600 S. Edgewood Avenue

BURKE, J. W., C.P.A.; 925 Barnett  
National Bank Building

BURKE, JAMES W., C.P.A.; c/o Milli-  
gan & Burke, 925 Barnett National  
Bank Building

CAGLE, WILLIAM EDWIN, C.P.A.;  
137 E. Forsyth Street

CARLISLE, ROBERT T., C.P.A.; In-  
dependent Life Building

CARTER, ARTHUR H., C.P.A.; 1825  
Barnett National Bank Building

CARTER, WILLIAM H., JR., C.P.A.;  
P. O. Box 23

CARVER, W. G., C.P.A.; 650 Long-  
branch Boulevard

COLE, FRED E., C.P.A.; c/o Jackson-  
ville Paper Company, 808 W. Bay  
Street

CONNER, ROBERT DONALD,  
C.P.A.; Suite 7, 1628 San Marco  
Boulevard

CROWN, JOHN SAM, C.P.A.; 10th  
Floor, Schultz Building

CURTIS, OMER G., C.P.A.; 16 Arnot  
Building, Jacksonville Beach, Florida

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

---

- DALEY, WILLIAM A., C.P.A.; Room 405, Post Office Building  
DANDELAKE, GEORGE W., C.P.A.; Suite 7, 1628 San Marco Boulevard  
DAVIS, AARON, C.P.A.; 1113 Florida Title Building  
DAVIS, BRUCE L., JR., C.P.A.; 1825 Barnett National Bank Building  
DAVIS, JEWELL A., C.P.A., Suite 310, Seminole Building, 122 West Forsyth Street  
DISMORE, GEORGE B., P.A.; 1350 E. Adams Street  
DUNCAN, E. ALEXANDER, P.A.; 131 E. Bay Street  
EDWARDS, CHARLES H., C.P.A.; 525 Barnett National Bank Building  
EISENHART, ARTHUR W., C.P.A.; 2903 College Street  
EVARTS, HARRY W., C.P.A.; 1102 Prudential Building  
FINK, MALVERN B., C.P.A.; 621 Florida Title Building  
FISHER, P. W., C.P.A.; 10th Floor, Schultz Building  
FORNEY, WELBORNE JOHNSON, C.P.A.; 908 Florida Title Building, 110 West Forsyth Street  
FOX, MARK, C.P.A.; 621 Florida Title Building  
FREEMAN, WILBUR SUMMERFIELD, C.P.A.; Route 6, Box 967  
FRUIN, STEPHEN JOHN, C.P.A.; 1512 Prudential Building  
FULLER, ALBERT EDWIN, C.P.A.; 1825 Barnett National Bank Building  
GOODRICH, CHARLES H., C.P.A.; 2223 Oak Street  
GORDON, RICHARD WESLEY, C.P.A.; 10th Floor, Schultz Building  
GRIFFIN, JAMES R., C.P.A.; Brundage Motors, Inc., P. O. Box 3467  
HARRINGTON, ALFRED D., C.P.A.; George Washington Annex  
HARRISON, JAMES O., JR., C.P.A.; 1702 Barnett National Bank Building  
HERNDON, WINFRED L., JR., C.P.A.; 201 American Bank Building  
HOFFENBERG, BENNIE M., C.P.A.; 730 Lynch Building  
HOFFMAN, LESLIE J., C.P.A.; 1825 Barnett National Bank Building  
HOWARD, HARLEY, C.P.A.; George Washington Hotel  
ICENHOUR, JOHN E., C.P.A.; 621 Florida Title Building  
IRWIN, ELMER F., C.P.A.; 203 Exchange Building, 218 W. Adams Street  
JAMES, BENJAMIN E., C.P.A.; 122 West Forsyth Street  
JOHNSON, CHARLES W., JR., C.P.A.; 2099 Park Street  
JOHNSON, MILO M., C.P.A.; 122 West Forsyth Street  
JOHNSON, RICHARD P., C.P.A.; 1208 Florida Title Building  
JOHNSTON, ROBERT E., C.P.A.; P. O. Box 4760  
JORDAN, JOSIAH M., C.P.A.; 1906 Atlantic Boulevard  
KANTOR, ERWIN P., C.P.A.; 45 Buckman Building  
KAPLAN, BERTRAM H., C.P.A.; 621 Florida Title Building  
KLUTTZ, OREN E., C.P.A.; P. O. Box 4193  
LeBARON, E. T., C.P.A.; 10th Floor, Schultz Building  
LUCAS, JACK WELDON, C.P.A.; 1800 Atlantic Boulevard  
MCLEOD, GLENN, C.P.A.; 1544 San Mateo Avenue  
MacWILLIAMS, ROBERT E., C.P.A.; 1821 San Marco Boulevard  
MAGEE, LEWIS E., C.P.A.; 122 West Forsyth Street, Suite 210  
MASSEY, WILLIAM THOMAS, C.P.A.; 2602 Caladium Road  
MASTERS, AMBROSE B., JR., C.P.A.; Suite 1000, 118 W. Adams Street  
MATTHEWS, A. L., JR., C.P.A.; 307 First Federal Savings Building  
McMATH, ERNEST LAMAR, C.P.A.; Barnett National Bank Building  
MEEK, EMORY L., C.P.A.; 1565 Atlantic Boulevard  
MEEK, J. HUNTER, JR., C.P.A.; 1565 Atlantic Boulevard  
MILAM, RALPH L., C.P.A.; 1920 Hendricks Avenue  
MILLIGAN, CLAUDE K., C.P.A.; 925 Barnett National Bank Building  
MILLIGAN, GEORGE L., C.P.A.; 925 Barnett National Bank Building  
MITCHELL, FRITZ K., C.P.A.; Milligan & Burke, 925 Barnett National Bank Building  
MIZRAHI, JOSEPH M., C.P.A.; 119 West Adams Street  
MORRIS, BRYON, C.P.A.; 921 Florida Title Building

## GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- MULLANEY, JAMES, C.P.A.; 602  
Florida Theatre Building
- NIXON, FRANCIS C., C.P.A.; Suite  
310, Seminole Building, 122 West  
Forsyth Street
- OOSTERHOUDT, O. J., C.P.A.; 1008  
Barnett National Bank Building
- PALKO, BERNARD EDWARD,  
C.P.A.; 1824 Prudential Building
- PATRICK, DANIEL L., JR., C.P.A.;  
600 South Edgewood Avenue
- RALSTON, ROBERT E., C.P.A.; 10th  
Floor, Schultz Building
- REAMY, ROBERT L., C.P.A.; 1825  
Barnett National Bank Building
- RIEDERS, ROBERT M., C.P.A.; 621  
Florida Title Building
- RIVERS, JOSEPH F., II, C.P.A.; 925  
Barnett National Bank Building
- RYAN, JOHN F., C.P.A.; P. O. Box  
1231
- RYAN, WILLIAM B., C.P.A.; Inde-  
pendent Life Building
- SACK, ELY J., C.P.A.; 713 Florida  
Title Building
- ST. JOHN, NEWTON D., C.P.A.; 411  
Florida Title Building
- SCARBOROUGH, OVID P., JR.,  
C.P.A.; 314 W. Monroe Street
- SCHUELE, PHILIP J., C.P.A.; 1825  
Barnett National Bank Building
- SHEALY, ARTHUR L., JR., C.P.A.;  
525 Barnett National Bank Building
- SHELTON, JOHN WINSTON,  
C.P.A.; 10th Floor, Schultz Building
- SHELTON, WOODROW W., C.P.A.;  
Suite 310, Seminole Building
- SILVER, JACK, C.P.A.; 1113 Florida  
Title Building
- SMITH, HAROLD W., C.P.A.; 1734  
Mayview Road
- SMITH, PLATT T., C.P.A.; c/o James  
& Harris, 122 W. Forsyth Street
- SMITH, RALPH Y., C.P.A.; 1011 In-  
dependent Life Building
- SMOAK, PAUL R., C.P.A.; 310 Sem-  
inole Building, 122 West Forsyth  
Street
- STILL, HOMER E., JR., C.P.A.; Jack-  
sonville Area Chamber of Commerce,  
604 Hogan Street
- TURNEY, JOHN P., C.P.A.; Firestone  
Tire & Rubber Co., 116 Lee Street
- TYSON, HIRAM LYNTON, C.P.A.;  
1565 Atlantic Boulevard
- URBAN, O. RICHARD, C.P.A.; 1007  
Barnett National Bank Building
- VARNEDOE, IRA J., C.P.A.; 2223  
Oak Street
- WARD, JOE T., C.P.A.; 10th Floor,  
Schultz Building
- WETHERINGTON, CARLTON A.,  
C.P.A.; 718 Florida Title Building
- WINTERBURN, JACK R., C.P.A.;  
1403 Barnett National Bank Building
- WOOLFE, WALTER L., C.P.A.;  
Route 6, Box 257
- WRIGHT, CARROLL DELOS, JR.,  
C.P.A.; c/o Hall & Fisher, 10th Floor,  
Schultz Building
- WRIGHT, THOMAS C., C.P.A.; 310  
Seminole Building, 122 West Forsyth  
Street
- KEY WEST**
- KEMP, ORVIS M., C.P.A.; 518½  
Fleming Street
- PRIDE, ENOS P., JR., C.P.A.; Stock  
Island
- RAMSEY, ERNEST A., C.P.A.; 411  
Fleming Street
- LAKE CITY**
- ABRAHAMSEN, RALPH, C.P.A.;  
Darby, Darby, Odom & Co., Peoples  
Hardware Building
- ODOM, DRAKON B., C.P.A.; Peoples  
Hardware Building
- LAKELAND**
- BORDE, GEORGE H., JR., C.P.A.;  
104½ So. Florida Avenue
- EVANS, ROBERT P., C.P.A.; P. O.  
Box 1257
- HAMILTON, ROY W., C.P.A.; P. O.  
Box 1353
- PROSSER, DAVID S., C.P.A.; 208 S.  
Tennessee Avenue
- TRIPP, CARL G., C.P.A.; Broderick  
Building
- TURNER, JOHN AMOS, C.P.A.; 601  
Hawthorne Trail
- WILKINS, M. L., C.P.A.; 106½ E.  
Main Street
- LAKE WALES**
- BUNTING, NORMAN H., C.P.A.;  
Park Avenue at Scenic Highway
- COMER, H. J., JR., C.P.A.; Park Ave-  
nue at Scenic Highway
- INGLEY, HERBERT A., JR., C.P.A.;  
Park Avenue at Scenic Highway

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

---

**LAKE WORTH**

LIST, JOEL., C.P.A.; 200 Lake Avenue

**LEESBURG**

DEMRO, CONRAD, C.P.A.; 1116  
Stoer Building

FAHRS, JOHN L., C.P.A.; 1116 Stoer  
Building

LEACH, G. BLAND, C.P.A.; 1116  
Stoer Building

**MARATHON**

SENNING, MAUDE (MRS), C.P.A.;  
P. O. Box 506

**GREATER MIAMI**

ABESS, LEONARD L., C.P.A.; Industrial  
National Bank Building, 25 West  
Flagler Street

ADELMAN, HELEN W. (MRS.),  
C.P.A.; 1701 duPont Building

ANDERSON, K. F., C.P.A.; 248 New  
Pan American Bank Building

AUGUST, LESLIE J., C.P.A.; 710  
Biscayne Building

ALFORD, WILLIAM WILCOX,  
C.P.A.; 1201-16 duPont Building

ALLEN, ERWIN, C.P.A.; Dade Federal  
Savings & Loan Association of  
Miami, 45 N. E. 1st Avenue

ALLINA, FRANZ, C.P.A.; c/o Harry  
Blumin & Co., 407 Lincoln Road,  
Miami Beach, Florida

ALTEMUS, ROBERT M., C.P.A.; 301  
Industrial National Bank Building, 25  
West Flagler Street

ARNER, W. W., C.P.A.; 1201-14 du-  
Pont Building

ARONOW, LOUIS, C.P.A.; 1000 Lin-  
coln Road Building, Miami Beach,  
Florida

ASHMAN, EDWARD D., C.P.A.; 8431  
N. W. 12th Avenue

AYERS, CLARENCE R., C.P.A.;  
Washington National Bank Building,  
3300 Ponce deLeon Boulevard, Coral  
Gables, Florida

BAKERMANN, ROBERT, C.P.A.; c/o  
Louis Gillman, Ingraham Building

BAMBERG, HAROLD S., C.P.A.;  
1713 Congress Building

BARRS, R. GRADY, C.P.A.; Indus-  
trial National Bank Building, 25 West  
Flagler Street

BARRY, JOHN J., C.P.A.; 401 Coral  
Way, Suite 406, Coral Gables, Florida

BEAME, MILTON, C.P.A.; 724 Sey-  
bold Building

BEARDEN, RALPH H., JR., C.P.A.;  
3361 Southwest 3rd Avenue

BECKER, ROBERT A., C.P.A.; c/o  
Harry Blumin & Co., 407 Lincoln  
Road, Miami Beach, Florida

BEER, ALBERT J., C.P.A.; 612 Ains-  
ley Building

BENJAMIN, EDWARD G., C.P.A.;  
First National Bank Building, Miami  
Beach, Florida

BERMAN, DAVID M., C.P.A.; 1201  
Congress Building

BERNSTEIN, BARNEY, C.P.A.; 608  
Chamber of Commerce Building

BERRY, HAROLD G., C.P.A.; 1701  
duPont Building

BIEBRICH, EDWARD J., C.P.A.;  
11th Floor, Langford Building

BLAKE, ALFRED H., C.P.A.; Room  
301, Dade County Court House

BLANTON, EDWARD ALDEN,  
C.P.A.; 1230 Ingraham Building

BLITT, ISIDORE IRA, C.P.A.; 304  
Roper Building

BLIZARD, RAYMOND H., C.P.A.;  
3814 N. W. 1st Avenue

BLOOM, IRVING J., C.P.A.; Morgan,  
Altemus & Barrs, 25 West Flagler  
Street

BLUMENTHAL, MARTIN S., C.P.A.;  
7517 Bounty Avenue, Miami Beach,  
Florida

BLUMIN, HARRY, C.P.A.; 407 Lin-  
coln Road, Miami Beach, Florida

BOLGER, JAMES L., C.P.A.; 447 New  
Pan American Building

BOND, WILLIAM, C.P.A.; Washing-  
ton National Building, 3300 Ponce de-  
Leon Boulevard, Coral Gables, Florida

BOYLE, EDWARD P., C.P.A.; 216  
Catalonia Avenue, Coral Gables,  
Florida

BRATERMAN, MARTIN, C.P.A.; 300  
N. E. 59th Street

BRAVERMAN, LEO, C.P.A.; 701 S.  
W. 27th Road

BRESLOW, MAX, C.P.A.; Harry Blu-  
min & Co., 407 Lincoln Road, Miami  
Beach, Florida

BRETHOLTZ, CHARLES H., C.P.A.;  
1200 S. W. First Street

BROMBERG, PAUL D., C.P.A.; 1000  
Lincoln Road, Miami Beach, Florida

BROOKMYER, SEYMOUR, C.P.A.;  
Harry Blumin & Co., 407 Lincoln  
Road, Miami Beach, Florida

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

---

- BROWN, JOEL G., C.P.A.; 1701-17 duPont Building  
BROWN, J. JOEL, C.P.A.; 37 N. E. First Avenue - 4th Floor  
BUCHWALD, HERBERT, C.P.A.; 420 Lincoln Road, Miami Beach, Florida  
BULLOCK, CLAYTON L., C.P.A.; 1701 duPont Building  
BURDIN, JAMES WILLIAM, C.P.A.; 211 S. E. 1st Street  
BURG, HERBERT L., C.P.A.; International City, 4471 N. W. 36th Street, Miami Springs, Florida  
CAFFINA, BENJAMIN M., C.P.A.; 350 Lincoln Road, Miami Beach, Florida  
CALLAHAN, GEORGE M., C.P.A.; Internal Revenue Service, 235 S. E. 1st Street  
CALLAHAN, W. JACK, C.P.A.; 523 duPont Building  
CARLSON, MARSHALL F., C.P.A.; 1210 Ainsley Building  
CARSON, NATHAN, C.P.A.; 1325 S. W. 21st Terrace  
CASSELHOFF, JESSE, C.P.A.; 420 Lincoln Road, Miami Beach, Florida  
COBAUGH, EUGENE H., C.P.A.; 1701 duPont Building  
CODD, R. TRENT, C.P.A.; 1005 Kane Concourse, Bay Harbour Islands, Miami Beach, Florida  
COHEN, HERBERT JAY, C.P.A.; 592 S. W. 10th Street  
COHEN, MURRAY G., C.P.A.; 418 Security Building  
COHN, STANLEY D., C.P.A.; 123 N. W. 12th Avenue  
COHRON, CLAUDE I., C.P.A.; 60 N. W. 6th Street  
COLEMAN, MAXWELL L., C.P.A.; 605 Biscayne Building  
COLLIER, MARY E. (MRS.), C.P.A.; 61 N. E. 86th Street  
CONROY, JOHN F., C.P.A.; 438 Aragon Avenue, Coral Gables, Florida  
COOK, ELMER W., C.P.A.; 314 Plaza Building  
COOPERMAN, MONROE L., C.P.A.; 300 Roper Building  
CULBERTSON, WILLIAM WIRT, C.P.A.; P. O. Box 708, Coconut Grove Station  
DAVIDSON, BERNARD B., C.P.A.; 420 Lincoln Road, Miami Beach, Florida  
DAVIDSON, WALTER P., C.P.A.; 1701-17 duPont Building  
DAVIS, HARRY L., C.P.A.; 504 Biscayne Building  
DAVIS, R. WARREN, C.P.A.; 245 Shoreland Building  
DAY, THOMAS B., C.P.A.; 1202 duPont Building  
DEMOS, JAMES P., C.P.A.; 100 S. W. 26th Road  
de NARAY, IVAN L., C.P.A.; Horwath & Horwath, 1225 duPont Building  
DESSAINT, LOUIS M., C.P.A.; 204 Shoreland Building  
DILNER, PHILIP W., C.P.A.; 414 Pan American Bank Building  
DIXON, ORVILLE W., C.P.A.; 967 W. Flagler Street  
DURLAND, H. PRESTON, C.P.A.; 231 Plaza Building  
EBER, VICTOR I., C.P.A.; 1750 S. W. Third Avenue  
EDWARDS, VIVIAN, C.P.A.; 311 Camilo Avenue, Coral Gables 34, Florida  
EHRENBERG, MURRAY B., C.P.A.; c/o P. W. Dilner, 414 Pan American Bank Building  
EILEN, DOROTHY (MISS), C.P.A.; 1526 Meridian Avenue, Miami Beach, Florida  
ELL, L. JACK, C.P.A.; 2416 Flamingo Drive, Apt. 12, Miami Beach, Florida  
ELLIS, WILLIAM R., C.P.A.; 1210 Ainsley Building  
EPPERSON, CLYDE A., C.P.A.; 843 Ingraham Building  
ERB, EUGENE T., C.P.A.; First Federal Savings Building, 8340 N. E. 2nd Avenue  
ERWIN, CHESTER D., C.P.A.; 6606 S. W. 65th Terrace  
ESAN, ABRAHAM E., C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street  
FABER, RUSSELL C., C.P.A.; 1780 Purdy Avenue, Miami Beach, Florida  
FAISON, STUART M., C.P.A.; 915 N. E. 130th Street, North Miami, Florida  
FAY, GILBERT, C.P.A.; 550 Brickell Avenue  
FELD, MAX P., C.P.A.; 509 Ainsley Building  
FEUER, LESTER, C.P.A.; 1 Lincoln Road, Miami Beach, Florida

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

---

- FIELD, W. H., P.A.; P. O. Box 287,  
Miami Springs, Florida
- FINE, LOUIS, C.P.A.; 914 Congress  
Building
- FINKELSTEIN, ALFRED, C.P.A.;  
1750 S. W. Third Avenue
- FISHER, CHARLES B., C.P.A.; 503  
Pan American Bank Building
- FORER, HENRY D., C.P.A.; 2121 S.  
W. 24th Avenue
- FOX, ARTHUR E., C.P.A.; 245 S. E.  
First Street
- FRANCE, CHARLES E., C.P.A.; 1236  
Ingraham Building
- FRANCO, MICHAEL, C.P.A.; Indus-  
trial National Bank Building, 25 West  
Flagler Street
- FREDEL, LESTER, C.P.A.; 1710  
Congress Building
- FRENCH, HANS H., C.P.A.; 218 Al-  
cazar, Coral Gables 34, Florida
- FRIEDLANDER, NORRIS L., C.P.A.;  
710 N. E. 171st Street, North Miami  
Beach, Florida
- FURMAN, M. G., C.P.A.; 420 Lincoln  
Road, Miami Beach, Florida
- FURMAN, RICHARD I., C.P.A.; 1975  
Alton Road, Miami Beach, Florida
- GANDY, CHARLES ROBERT,  
C.P.A.; 700 Ingraham Building
- GERSON, GARY R., C.P.A.; 9001 By-  
ron Avenue, Miami Beach, Florida
- GILLMAN, LOUIS, C.P.A.; 1224 In-  
graham Building
- GIVEN, ALEXANDER F., P.A.; 319  
N. E. 2nd Avenue
- GLUICK, LEWIS, C.P.A.; 946 S. W.  
4th Street
- GOLDSTEIN, BENJAMIN B., C.P.A.;  
1542 duPont Building
- GOLDSTEIN, IRVIN M., C.P.A.; 1904  
Congress Building
- GOODWIN, HARRY J., C.P.A.; 135  
West 60th Street, Hialeah, Florida
- GORDON, DAVID M., C.P.A.; 1012  
Olympia Building
- GORDON, RALPH, C.P.A.; 521 Sey-  
bold Building
- GOTTLIEB, IRVING J., C.P.A.; 712  
Ainsley Building
- GRACE, RICHARD C., C.P.A.; 216  
Catalonia Avenue, Coral Gables,  
Florida
- GRAHAM, GEORGE G., C.P.A.; 801  
Ingraham Building
- GREEN, NORMAN L., C.P.A.; 5706  
Bird Road, South Miami, Florida
- GRIFFITH, T. T., C.P.A.; 605 Bis-  
cayne Building
- GRODEN, ALFRED, C.P.A.; 3701 N.  
W. 51st Street
- GROH, JAMES E., C.P.A.; c/o Ring,  
Mahony & Arner, 1201 duPont  
Building
- GROSS, GILBERT, C.P.A.; 1612 Con-  
gress Building
- GROSS, ELMER W., C.P.A.; 3120  
Lucaya Street
- GRUNDWERG, MOSES J., C.P.A.;  
4561 Prairie Avenue, Miami Beach,  
Florida
- GUSTAFSON, GORDON C., C.P.A.;  
919 South Miami Avenue
- GUTTENMACHER, DAVID, C.P.A.;  
1759 S. W. 3rd Avenue
- HALL, DAVID W., C.P.A.; 1236 In-  
graham Building
- HARTMANN, MORTEN F., C.P.A.;  
602 Seybold Building
- HASENCAMP, JAMES ROBB, C.P.A.;  
2012 Ponce deLeon Boulevard, Coral  
Gables, Florida
- HATFIELD, MILTON H., C.P.A.;  
1201 duPont Building
- HECK, JAMES M., C.P.A.; 2012 Ponce  
deLeon Boulevard, Coral Gables,  
Florida
- HEMMINGS, ARTHUR I., C.P.A.;  
1202-12 duPont Building
- HENRICKS, EARL L., C.P.A.; 1701-  
17 duPont Building
- HENRIQUEZ, NORCOTT S., C.P.A.;  
608 Chamber of Commerce Building
- HERRIS, IRVING, C.P.A.; 209 Pan  
American Bank Building
- HERTZOFF, CHARLES, C. P. A.;  
Citizens Federal Savings Building, 400  
Hialeah Drive, Hialeah, Florida
- HERZOG, WILLIAM, C.P.A.; 422 N.  
W. 27th Avenue
- HINTON, HARRY L., C.P.A.; 5940  
S. W. 73rd Street, South Miami,  
Florida
- HIPSMAN, DAVID B., C.P.A.; 1000  
Lincoln Road, Miami Beach, Florida
- HIRSCH, GEORGE W., C.P.A.; 1218  
Washington Avenue, Miami Beach,  
Florida
- HODGES, KENNETH T., C.P.A.; 930  
S. W. 36th Court, Apt. 3
- HOGAN, CLIFFORD S., C.P.A.; 6470  
S. W. 83rd Street

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

---

- HOLLY, EDWARD A., C.P.A.; 1510 S. W. Third Avenue
- HORN, HAROLD, C.P.A.; 311 Lincoln Road, Miami Beach, Florida
- HOROWITZ, EDWIN M., C.P.A.; 8825 S. W. 42nd Terrace
- HORTON, CHARLES R., C.P.A.; 4525 Ponce deLeon Boulevard, Coral Gables, Florida
- HORWATH, ERNEST B., P.A.; Horwath & Horwath, 1225 duPont Building
- HORWICH, RICHARD J., C.P.A.; 1504 duPont Building
- HOSKEN, ROBERT H., JR., C.P.A.; 369 North Royal Poinciana Boulevard, Miami Springs, Florida
- HUGHES, JOHN VINCENT, C.P.A.; 1530 duPont Building
- HURWITZ, ELI, C.P.A.; 1008 Langford Building, 121 S. E. 1st Street
- JACKSON, JEROME B., C.P.A.; 809 Biscayne Building
- JAFFE, RICHARD E., C.P.A.; 521 S. W. 23rd Road
- JOHNSON, AMOS, JR., C.P.A.; 2200 S. W. 80th Court
- JOHNSON, E. NOLAN, C.P.A.; 1701 duPont Building
- JOHNSON, ROLLO H., C.P.A.; 616 Langford Building
- JORDAN, CHARLES E., C.P.A.; 301 Industrial National Bank Building, 25 West Flagler Street
- JUREIT, WILLIAM F., C.P.A.; Washington National Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida
- KANTZLER, MORRIS H., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- KARO, WILLIAM H., C.P.A.; Internal Revenue Service, 314 Plaza Building, 245 S. E. First Street
- KASOFF, LOUIS, C.P.A.; 161 Aragon Avenue, Coral Gables, Florida
- KAST, MILTON B., C.P.A.; 740 Seybold Building
- KELLER, JAMES I., JR., C.P.A.; 1701-17 duPont Building
- KINARD, KENNETH R., C.P.A.; 400 E. Hialeah Drive, Hialeah, Florida
- KINDELAN, JAMES W., C.P.A.; 1201-14 duPont Building
- KING, DONALD F., C.P.A.; 3601 N. W. 54th Street
- KINNEAR, CHARLES STEPHEN, C.P.A.; 700 Malaga Avenue, Coral Gables, Florida
- KLINER, DAVID L., C.P.A.; 1225 duPont Building
- KOSSTRIN, IRA WENDER, C.P.A.; 747 West Avenue, Miami Beach, Florida
- KNEAPLER, WILLIAM, C.P.A.; 1006 Ainsley Building
- KOHN, STEWART L., C.P.A.; 1218 Washington Avenue, Miami Beach, Florida
- KREEGER, THOMAS B., JR., C.P.A.; c/o Ernst & Ernst, 700 Ingraham Building, 25 S. E. 2nd Avenue
- LANDIS, LEO, C.P.A.; 1820 S. W. 3rd Avenue
- LASALLE, ATHOS L., C.P.A.; 27 Southwest 7th Avenue
- LAWRENCE, ROBERT E., C.P.A.; 1910 Congress Building
- LEADER, JERRY, C.P.A.; 1201 Ainsley Building
- LEARNER, HOWARD, C.P.A.; 612 Ainsley Building
- LEAVY, YALE M., C.P.A.; 1750 S. W. Third Avenue
- LEFCOURT, SIDNEY, C.P.A.; 245 Shoreland Building
- LEONARD, GEORGE B., C.P.A.; 245 Shoreland Building
- LEVINE, HENRY, C.P.A.; 1418 Congress Building
- LEVINE, SAUL S., C.P.A.; 123 N. W. 12th Avenue
- LEVITCH, STANLEY B., C.P.A.; 245 Shoreland Building
- LEVITT, BARNET, C.P.A.; 1401 S. W. 1st Street
- LINN, JAY HOWARD, C.P.A.; c/o Sidney Wasserman & Company, 420 Lincoln Road, Miami Beach, Florida
- LONG, MELVIN E., C.P.A.; 967 West Flagler Street
- LOTTERMAN, LOUIS, C.P.A.; 836 Biscayne Boulevard
- LUND, ROY P., C.P.A.; 1701 duPont Building
- LYNCH, THOMAS P., C.P.A.; 308-309 Hall Building, 150 S. E. 2nd Street
- MCCANDLISS, RALPH W., C.P.A.; 744 Ingraham Building
- McCLAIN, A. H., C.P.A.; 1530 duPont Building

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

---

- McCLASKEY, ROBERT M., C.P.A.; 422 N. W. 27th Avenue
- MCGEE, F. E., P.A.; P. O. Box 458, Riverside Station
- MCNAMARA, JOHN D., C.P.A.; 705 Langford Building
- MACTYE, WILLIAM H., C.P.A.; 1405 First National Bank Building
- MAHLER, ALEXANDER, C.P.A.; 1201 Congress Building
- MAHLER, JOSEPH, C.P.A.; 1201 Congress Building
- MAHONY, JOHN, C.P.A.; 1202 duPont Building
- MALAH, JOSEPH, C.P.A.; c/o WTVJ, Inc., 306 N. Miami Avenue
- MALTZ, MORTON, C.P.A.; 605 Lincoln Road, Miami Beach, Florida
- MANNING, JOHN B., C.P.A.; 1701 duPont Building
- MARDER, BERNARD, C.P.A.; 1996 S. W. 1st Street
- MATTHEWS, JOHN A., C.P.A.; 620 Security Building
- MAULE, GRAYSON W., C.P.A.; 7400 N. W. 37th Avenue
- MAYERS, EUGENE, C.P.A.; 1820 S. W. 3rd Avenue
- MERMELL, MAC, C.P.A.; 1900 S. W. Third Avenue
- MESH, STANLEY D., C.P.A.; 1701 duPont Building
- MEYER, HARRY H., C.P.A.; 506 Sunset Road, Coral Gables, Florida
- MILLER, GEORGE B., P.A.; 9060 N. E. 6th Avenue
- MILLER, HOWARD NATHAN, C.P.A.; 3361 Southwest 3rd Avenue
- MILLER, ROLLIN E., C.P.A.; 220 Miracle Mile, Coral Gables, Florida
- MOON, JACK RALPH, C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street
- MORGAN, ROBERT M., C.P.A.; 1620 duPont Building
- MORRIS, CLARENCE C., C.P.A.; 216 Catalonia Avenue, Coral Gables, Florida
- MORROW, SYLVESTER J., C.P.A.; 602 Seybold Building
- MOSS, GEORGE L., C.P.A.; Accounting Department, School of Business Administration, University of Miami, Coral Gables, Florida
- NEWMAN, NATHAN, C.P.A.; 350 Lincoln Road, Miami Beach, Florida
- OLIN, BERNARD, C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- OLSHEN, J. W., C.P.A.; 420 Lincoln Road, Miami Beach, Florida
- ORR, LOWELL LANE, C.P.A.; 1400 N. E. 125th Street, North Miami, Florida
- OTCHIN, JOSEPH L., C.P.A.; 145 Almeria Avenue, Coral Gables, Florida
- PARKER, CHARLES P., C.P.A.; 608 Chamber of Commerce Building, 141 N. E. 3rd Avenue
- PARKER, ROBERT, C.P.A.; 11th Floor, Langford Building
- PARRY, ARTHUR EDWARD, C.P.A.; 4301 N. W. Seventh Avenue
- PASCAL, SIDNEY S., C.P.A.; 1002 Congress Building
- PAUL, PHILIP, C.P.A.; 833 Meridian Avenue, Miami Beach, Florida
- PEARLMAN, MARVIN, C.P.A.; 1018 Langford Building
- PENNEY, HARRY E., C.P.A.; 5944 Sunset Drive, South Miami, Florida
- PENTLAND, ROBERT, JR., C.P.A.; 1701-17 duPont Building
- PEREZ, WALDO F., C.P.A.; 77 S. W. 27th Road
- PERLESS, ROBERT N., C.P.A.; c/o Sidney Wasserman & Company, 420 Lincoln Road, Miami Beach, Florida
- PERWIN, RICHARD I., C.P.A.; 235 Lincoln Road, Miami Beach, Florida
- PLAGER, RICHARD H., C.P.A.; 429 Plaza Building
- PLOTKIN, LAWRENCE, C.P.A.; Suite 217, One Lincoln Road Building, Miami Beach, Florida
- POLIN, MILTON, C.P.A.; 940 Lincoln Road, Miami Beach, Florida
- POLLAK, MELVIN, C.P.A.; 1200 S. W. 1st Street
- POMERANTZ, LEWIS, C.P.A.; 1401 S. W. 1st Street
- POST, JOSEPH A., C.P.A.; 1820 S. W. 3rd Avenue
- PRINS, RALPH K., C.P.A.; 234 Biscayne Boulevard
- PURVIS, HUGH F., C.P.A.; 1701-17 duPont Building
- RABEN, MURRAY, C.P.A.; c/o J. A. Post, C.P.A., 10 N. E. 3rd Avenue
- RACHLIN, NORMAN S., C.P.A.; 145 Curtiss Parkway, Miami Springs, Florida

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

---

- RADLER, SAUL, C.P.A.; P. O. Box 99, North Miami, Florida
- RAPPORt, MILTON H., C.P.A.; 245 Shoreland Building
- RAWLS, BERNARD D., C.P.A.; 1430 duPont Building
- RAYMOND, HERMAN C., C.P.A.; 219 Roper Building
- READY, SAMUEL L., C.P.A.; 1201-14 duPont Building
- RESNEK, ABRAHAM, C.P.A.; 1820 S. W. 3rd Avenue
- RIBBLER, WILLIAM, C.P.A.; 605 Lincoln Road, Miami Beach, Florida
- RIFE, JOHN W., C.P.A.; 200 Hall Building, 150 Southeast Second Street
- RING, JOHN R., C.P.A.; 1201-14 duPont Building
- RING, R. WARNER, C.P.A., 1202 duPont Building
- ROBERTS, CHARLES S., C.P.A.; 602 Seybold Building
- ROCHKIND, OSCAR, C.P.A.; 513 Ainsley Building
- RODMAN, MAX, C.P.A.; c/o Weber, Thompson & Lefcourt, 245 Shoreland Building
- ROGERS, WALTER REGINALD, C.P.A.; Morgan, Altemus & Barrs, 25 West Flagler Street
- ROSEN, JERALD I., C.P.A.; Pan American Bank Building, 150 S. W. 3rd Avenue
- ROSENBAUM, IRVING, C.P.A.; 10 N. E. 3rd Avenue
- ROSENBERG, NATHAN, C.P.A.; 2329 Coral Way
- ROSENTHAL, HERSCHEL, C.P.A.; 1122 duPont Building
- ROTH, EDWARD S., C.P.A.; 712 Ainsley Building
- ROTH, LOUIS R., C.P.A.; 712 Ainsley Building
- RUST, IRWIN C., C.P.A.; 303 Roper Building
- RYAN, ELEANOR M. (MRS.), C.P.A.; 1505 Metropolitan Bank Building
- SADOFF, MILTON, C.P.A.; 953 S. W. First Street
- SAFER, PAUL J., C.P.A.; 235 Lincoln Road, Suite 211, Miami Beach, Florida
- SALB, CHESTER E., C.P.A.; 1405 First National Bank Building
- SAMMONS, CLEM H., JR., C.P.A.; 150 S. E. 2nd Street
- SAMUELS, MARTIN, C.P.A.; P. O. Box 457, N. W. Branch
- SARAVAY, JACOB, C.P.A.; 245 Shoreland Building
- SATHRE, FLOYD MAURICE, C.P.A.; 1953 - 71st Street, Miami Beach, Florida
- SCHAFFER, ABRAHAM, C.P.A.; 940 Lincoln Road, Suite 216, Miami Beach, Florida
- SCHANFALD, SELWYN, C.P.A.; c/o Joseph A. Post, 10 N. E. 3rd Avenue
- SHARFF, DAVID D., C.P.A.; 610 N. E. 124th Street, North Miami, Florida
- SCHECHTER, JOSEPH M. JERRY, C.P.A.; c/o Harry L. Davis, 704 Biscayne Building
- SCHILD, BERTRAM, C.P.A.; c/o David Stuzin & Company, Citizens Bank Building, Hialeah, Florida
- SCHNEIDER, MILTON, C.P.A.; 7820 Mindello Street, Coral Gables, Florida
- SCHOEDINGER, V. F., C.P.A.; 1530 duPont Building
- SCHUYLER, W. L., C.P.A.; 840 Ingraham Building
- SCHWARTZ, GEORGE, C.P.A.; 4111 North Miami Avenue
- SCHWARTZ, GILBERT B., C.P.A.; 953 S. W. First Street
- SEGAL, IRA H., C.P.A.; 1491 N. W. 20th Street
- SELDEN, CHARLES B., C.P.A.; 523 duPont Building
- SELDINE, WILLIAM M., C.P.A.; c/o Philip W. Dilner, C.P.A., 414 Pan American Bank Building
- SELIK, YOLANDE L. (MRS.), C.P.A.; 1016 Biarritz Drive, Miami Beach, Florida
- SEVERY, EVERETT W., C.P.A.; 4301 N. W. 7th Avenue
- SHARMAN, VICTOR J., C.P.A.; 1405 First National Bank Building
- SHATTO, JAMES B., C.P.A.; 1180 N. W. 73rd Street
- SHELDON, FRED MICHAEL, C.P.A.; 235 Lincoln Road, Miami Beach, Florida
- SHENKMAN, BERNARD, C.P.A.; 123 N.W. 12th Avenue
- SHILLINGTON, HUGH B., C.P.A.; Five-Fifty Building, 550 Brickell Avenue
- SHOVERS, ELMER, C.P.A.; 145 Curtiss Parkway, Miami Springs, Florida

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

---

- SHRIBER, DAVID, C.P.A.; 214 N. W.  
73rd Street
- SIDEN, NATHAN, C.P.A.; 5890 S. W.  
100th Street
- SIGMAN, ALAN, C.P.A.; 1701 duPont  
Building
- SIMKOWITZ, ISIDORE B., C.P.A.;  
420 Lincoln Road, Miami Beach,  
Florida
- SIMON, GEORGE M., C.P.A.; 245  
Shoreland Building
- SIMON, HAROLD E., C.P.A.; P. O.  
Box 1708
- SINGER, ARTHUR, C.P.A.; 311 Lin-  
coln Road, Miami Beach, Florida
- SINGER, SEYMOUR D., C.P.A.; 420  
Lincoln Road, Miami Beach, Florida
- SMETHURST, B. M., C.P.A.; 204  
Shoreland Building
- SMILES, LOUIS, C.P.A.; c/o Harry  
Blumin Company, 407 Lincoln Road,  
Miami Beach, Florida
- SMITH, PAUL S., C.P.A.; 1241 Ingra-  
ham Building
- SORBER, CHARLES W., C.P.A.; 602  
Seybold Building
- SOUTHERN, JIM E., C.P.A.; 1201-14  
duPont Building
- SPEAR, SIMEON DURAND, C.P.A.;  
235 Lincoln Road, Miami Beach,  
Florida
- SPITZER, STANLEY M., C.P.A.; 60  
South Shore Drive, Miami Beach,  
Florida
- STAHL, HARVEY H., C.P.A.; 1122  
duPont Building
- STEIN, MAX GEORGE, C.P.A.; 816  
Congress Building
- STERN, ARNOLD J., C.P.A.; 1002  
Congress Building
- STERNSHEIN, LEWIS, C.P.A.; 20  
S. E. 3rd Avenue
- STEWART, BASIL M., JR., C.P.A.;  
1201-14 duPont Building
- STOKES, ALBERT L. H., C.P.A.;  
1820 S. W. 3rd Avenue
- STUZIN, DAVID, C.P.A.; Citizens  
Federal Savings Building, 400 Hialeah  
Drive, Hialeah, Florida
- SWEENEY, JOSEPH A., C.P.A.; 1405  
First National Bank Building
- TAIT, EDWARD B., C.P.A.; 8017 N.  
E. 2nd Avenue
- TENENBAUM, MORRIS A., C.P.A.;  
1080 N. E. 175th Street, North Miami  
Beach, Florida
- TERRY, LELAND E., C.P.A.; 1030  
duPont Building
- THOMPSON, BETH M. (MRS.),  
C.P.A.; 919 South Miami Avenue
- THOMPSON, EDGAR B., C.P.A.; 245  
Shoreland Building
- THOMSON, THOMAS L., C.P.A.;  
1201 duPont Building
- THORPE, HARRY R., C.P.A.; 220  
Catalonia Avenue, Coral Gables,  
Florida
- TOMLINSON, ALLEN III, C.P.A.;  
1701-17 duPont Building
- TOTH, LOUIS, P.A.; Horwath & Hor-  
wath, 1225 duPont Building
- TRIVETT, VICTOR G., C.P.A.; Con-  
troller, University of Miami, Coral  
Gables, Florida
- TYLER, W. J., C.P.A.; 200 Hall Build-  
ing, 150 Southeast Second Street
- TYTELL, BERNARD, C.P.A.; 307 Ro-  
per Building
- ULMER, ESTEN A., C.P.A.; 201  
Plaza Building
- VEACH, ROBERT L., C.P.A.; 2981  
N. W. 54th Street
- VILLANUEVA, FENOR, C.P.A.; 1680  
S. W. 15th Street
- VROON, JULIUS M., C.P.A.; 234 Bis-  
cayne Boulevard
- WAAS, MAXWELL, C.P.A.; 1200 S.  
W. 1st Street
- WALKER, KENNETH D., C.P.A.;  
1701-17 duPont Building
- WALLACH, HERBERT P., JR.,  
C.P.A.; 407 Lincoln Road, Miami  
Beach, Florida
- WALTON, WILLIAM O., C.P.A.; 220  
Catalonia Avenue, Coral Gables,  
Florida
- WALZ, RAY J., C.P.A.; 220 Miracle  
Mile, Coral Gables, Florida
- WASSERMAN, SIDNEY, C.P.A.; 420  
Lincoln Road, Miami Beach, Florida
- WEATHERS, JOHN C., C.P.A.; Hall  
Building, 150 S. E. 2nd Street
- WEBB, J. HOWARD, C.P.A.; P. O.  
Box 226, South Miami, Florida
- WEBER, OTTO F., C.P.A.; 245 Shore-  
land Building
- WEBSTER, NORMAN A., C.P.A.;  
c/o Ungar Buick Company, 1201 N. E.  
2nd Avenue
- WEINBERG, MORRIS W., C.P.A.;  
509 Ainsley Building

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- WEINER, BENJAMIN, C.P.A.; 1625 duPont Building  
WEINER, IRVING J., C.P.A.; 1625 duPont Building  
WEINER, MILTON, C.P.A.; 3020 S. W. 4th Avenue  
WEINER, SAMUEL, C.P.A.; 504 Biscayne Building  
WEINTRAUB, BERNARD BENNETT, C.P.A.; 710 Biscayne Building  
WEISBARD, RALPH M., C.P.A.; c/o Weber, Thompson & Lefcourt, Shoreland Building  
WEISGLASS, JACK, C.P.A.; 1996 S. W. 1st Street  
WEISS, PAUL J., C.P.A.; 1002 Security Building  
WELCH, GEORGE D., C.P.A.; 523 duPont Building  
WELLISCH, KURT, C.P.A.; 1414 Congress Building  
WHEELING, W. KEITH, C.P.A.; Room 218, 7210 Red Road, South Miami, Florida  
WHITELOCK, WILLARD H., C.P.A.; 840 Ingraham Building  
WHYTE, NELSON L., C.P.A.; 8017 N. E. 2nd Avenue  
WIENER, ABRAHAM B., C.P.A.; 1002 Congress Building  
WIENER, MARVIN I., C.P.A.; 1002 Congress Building  
WILEY, C. ARTHUR, C.P.A.; 11th Floor, Langford Building  
WILLIAMS, DONALD K., C.P.A.; 2691 N. W. 7th Street  
WILLIAMS, ELMO H., C.P.A.; 806 Metropolitan Bank Building  
WILPON, ARNOLD F., C.P.A.; c/o Harry Blumin Company, 407 Lincoln Road, Miami Beach, Florida  
WILSON, ALLAN P., C.P.A.; 924 Lincoln Road, Miami Beach, Florida  
WINTERS, ARTHUR LEE, C.P.A.; 1401 S. W. First Street  
WOOD, HAYES B., C.P.A.; 1010 Biscayne Building  
WRAY, WILLIAM K., C.P.A.; 1530 duPont Building  
WRIGHT, WILLIAM R., C.P.A.; 1701 duPont Building  
YALMAN, MAURICE LEE, C.P.A.; c/o Harry Blumin & Company, 407 Lincoln Road, Miami Beach, Florida  
YARBOROUGH, JAMES L., JR., C.P.A.; 101 Barger Building, 5940 S. W. 73rd Street, South Miami, Florida  
ZAIAC, MANUEL, C.P.A.; 3402 N. W. 17th Avenue  
ZALPH, BYRON, C.P.A.; 1409 N. W. 7th Avenue  
ZIFFER, EWALD, C.P.A.; c/o Arthur Singer, C.P.A., 311 Lincoln Road, Miami Beach, Florida  
ZITTRER, JOSEPH, C.P.A.; 305 N. W. 27th Avenue  
ZUKOWSKA, WILHELMINA, H. (MISS), C.P.A.; 1422 Cadiz Avenue, Coral Gables, Florida
- MILTON**
- DAVIS, L. V., C.P.A.; 502 Oak Street
- NAPLES**
- HACKNEY, ALFRED J., C.P.A.; 5 Beach Patio  
MOSS, J. THAD, C.P.A.; P. O. Box 386
- OCALA**
- DUNN, WALLACE C., C.P.A.; 4 South Magnolia Street, Suite 3  
FORD, GEORGE H., C.P.A.; c/o Ocala Manufacturing Ice & Packing Company  
McDONALD, WILLIAM H., JR., C.P.A.; 29 Marion Block Building  
TURNER, LESLIE C., C.P.A.; 401 Robertson Building  
WEAVER, JAMES, C.P.A.; 118 East Broadway
- ORLANDO**
- BAER, GEORGE J., C.P.A.; 215 American Building  
BAER, ROBERT H., C.P.A.; 1331 West Central Avenue  
BARLOW, ANGUS S., C.P.A.; 338 N. Main Street  
BOONE, JOHN W., C.P.A.; 221 N. Ivanhoe Boulevard, East  
BOWER, HARRY W., C.P.A.; 338 N. Main Street  
BRICKMAN, MILTON, C.P.A.; 523 Rutland Building  
BROWN, JOHN H. H., C.P.A.; P. O. Box 3426  
BROWNYARD, GEORGE A., C.P.A.; 501 Magnolia Avenue  
BURRIS, JOHN S., C.P.A.; P. O. Box 751

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- CASHWELL, OSCAR W., JR., C.P.A.; Orlando Federal Savings & Loan Association Building, 55 East Livingston Avenue
- CHOATE, JOHN D., C.P.A.; 211 North Main Street
- CLANTON, GEORGE DEWEY, JR., C.P.A.; 409 Metcalf Building
- COLLEY, CHARLES C., JR., C.P.A.; Rutland Building, 14 E. Washington Street
- CROSLAND, ED. C., JR., C.P.A.; 226 E. Smith
- DALEY, W. O., C.P.A.; 419 Magnolia Avenue
- DOMINICK, JULIAN K., C.P.A.; 170 E. Washington Street
- EHRLICH, ALVIN A., C.P.A.; 215 American Building
- EVANS, A. ROSS, C.P.A.; Orlando Federal Savings & Loan Association Building, 55 East Livingston Avenue
- FALLAT, DANIEL A., C.P.A.; 3712 Finch Avenue
- FLY, J. WESLEY, C.P.A.; Drawer 6817
- GARDINER, JOHN H., JR., C.P.A.; P. O. Box 991
- GELLER, ROBERT, C.P.A.; 409 Metcalf Building
- GRIFFITH, RANDOLPH C., C.P.A.; P. O. Box 1722
- HARTSAW, KENNETH E., C.P.A.; 419 Magnolia Avenue
- HENNING, MERVIN D., C.P.A.; P. O. Box 1605
- HENTSCHEL, ROBERT C., C.P.A.; Potter, Bower & Company, P. O. Box 3426
- HORAN, WILLIAM T., C.P.A.; 338 N. Main Street
- HOWELL, PAUL A., C.P.A.; 19 Rutland Building
- ISTED, R. EUGENE, C.P.A.; P. O. Box 3068
- JOHNSTON, JOHN A., C.P.A.; 203 Washington Street, Arcade Building
- JONES, EDWIN P., P.A.; 1115 E. Colonial Drive
- JONES, JAMES W., C.P.A.; 536 Ross Place
- KILGORE, FORREST A., JR., C.P.A.; 221 N. Ivanhoe Boulevard, East
- KURTZ, HOWARD E., C.P.A.; 111 E. Robinson Avenue.
- LANEY, MARION G., C.P.A.; 215 American Building
- MARTIN, WILLIAM R., C.P.A.; 111 E. Robinson Avenue
- MEYER, WILLIAM J., C.P.A.; P. O. Box 3667
- MIXNER, A. J., C.P.A.; P. O. Box 1647
- NEWKIRK, HOWARD D., C.P.A.; 2046 W. Amelia Street
- OSBURN, J. KARL, C.P.A.; 210 E. Colonial Drive
- PACE, MURL E., P.A.; 254 S. Orange Avenue
- PEEPLES, J. STEWART, C.P.A.; 326 N. Main Street, Suite 3
- PETERSON, CLARENCE A., C.P.A.; 338 N. Main Street
- POTTER, C. C., C.P.A.; 338 N. Main Street
- POTTER, CHARLES M., C.P.A.; 338 N. Main Street
- PRIBBLE, RONALD C., P.A.; Pribble, Wells & Laney, P. O. Box 3667
- SCHEMER, GERALD E., C.P.A.; 409 Metcalf Building
- STONEROCK, R. F., C.P.A.; 811 Magnolia Avenue
- TRIPLETT, THOMAS EDWARD, C.P.A.; 338 N. Main Street
- TRUMBO, SILAS B., C.P.A.; 811 North Magnolia Avenue
- TRUMBOWER, JERROLD S., C.P.A.; P. O. Box 1605, Rutland Building, 14 E. Washington Street
- WEISS, HARRY J., JR., C.P.A.; 338 N. Main Street
- WELLS, H. IRVIN, C.P.A.; 215 American Building
- WELLS, MAXWELL W., JR., C.P.A.; 215 American Building
- WICKS, CHARLES F., C.P.A.; 501 Magnolia Avenue
- WILLIFORD, KAY REECE, C.P.A.; 419 Magnolia Avenue
- WITTENSTEIN, JOSEPH, C.P.A.; 409 Metcalf Building

**PALATKA**

- COBB, DONALD RICHARD, C.P.A.; P. O. Box 70
- DEVLIN, PHILIP, P.A.; P. O. Box 83
- LEWIS, CHARLES D., C.P.A.; 122 South 9th Street

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

---

**PALM BEACH**

COCHRANE, JOHN P., JR., C.P.A.;  
Suite C-207, Palm Beach Towers, 44  
Coconut Row  
SILETT, HARRY, C.P.A.; 214 Royal  
Palm Way

**PANAMA CITY**

ARNOLD, JOHN ALBERT, JR.,  
C.P.A.; 408 Jenks, P. O. Box 327  
BARNES, CHARLES M., C.P.A.; 544  
E. 6th Street  
CRAFT, DONALD G., C.P.A.; 6 Car-  
penters Building  
POPE, HAROLD CRANSTON,  
C.P.A.; 111 Harrison Avenue  
WILLIS, DON, C.P.A.; 408 Jenks, P.  
O. Box 327

**PENSACOLA**

ANDERSON, RICHARD R., C.P.A.;  
c/o Saltmarsh, Cleaveland and Gund,  
6 West Chase Street  
BAGGETT, MARVIN L., C.P.A.; 204  
W. Chase Street  
BARFIELD, DAVID C., C.P.A.; 204  
West Chase Street  
CLEAVELAND, HAROLD H.,  
C.P.A.; 6 West Chase Street  
CRABTREE, JAMES R., C.P.A.; 745  
Whitney Drive, Cordova Park  
CREEL, LEAHMAN EUGENE, JR.,  
C.P.A.; 505 Brent Annex  
DENNISON, FAYETTE, JR., C.P.A.;  
505 Brent Annex  
GORDON, HAROLD C., C.P.A.; 6  
West Chase Street  
GUND, CHARLES F., C.P.A.; 6 West  
Chase Street  
LARGUE, JAMES E., C.P.A.; 205 S.  
Baylen Street  
LINNVILLE, EMORY M., C.P.A.;  
648 Gerhardt Drive  
LUNDY, E. HOUSTON, JR., C.P.A.;  
213 S. Baylen Street  
McABEE, WILLIAM W., C.P.A.; 719  
West Garden Street  
MARE, JOHN B., C.P.A.; 364 Brent  
Building  
MINNICH, HAROLD L., C.P.A.; 213  
S. Baylen Street  
SALATHE, FRANK P., C.P.A.; 6  
West Chase Street  
SALTMARSH, THOMAS W., C.P.A.;  
6 West Chase Street  
SPANN, JULIUS H., C.P.A.; 6 West  
Chase Street

WELLS, GORDON W., C.P.A.; 300  
Brent Annex

**PLANT CITY**

BELLA, NICHOLAS J., C.P.A.; P. O.  
Box 331, Room 30, Lee Building  
EDWARDS, J. B., C.P.A.; P. O. Box  
737

**POMPANO BEACH**

LAWLOR, HAROLD J., C.P.A.; 2337  
Atlantic Boulevard

**QUINCY**

BELL, WILLIAM DAVIS, C.P.A.;  
Shelfer Building

**RIVIERA BEACH**

BATEMAN, J. B., C.P.A.; Bank Plaza  
Building

JEFFRIES, WILLIAM ROBERT,  
C.P.A.; Riviera Beach Bank Building

**SAFETY HARBOR**

WARD, HARVEY D., C.P.A.; 236 -  
4th Avenue, North

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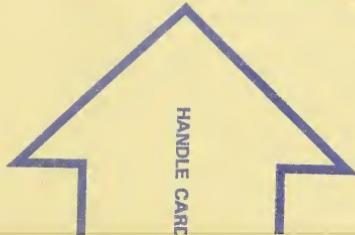
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